

**ITEM 7**  
**INCORRECT REDUCTION CLAIM**  
**PROPOSED DECISION**

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003;  
As Added or Amended by Statutes 1998, Chapter 752 (SB 1785)

*Animal Adoption*

Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003;  
2005-2006, 2006-2007, and 2007-2008

11-9811-I-01

City of Hayward, Claimant

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Final Staff Analysis and Proposed Parameters and Guidelines Amendment, January 26, 2006  
Amended Parameters and Guidelines, January 26, 2006

**1. INCORRECT REDUCTION CLAIM TITLE**

Animal Adoption Program

**2. CLAIMANT INFORMATION**

City of Hayward

Name of Local Agency or School District

Tracy Vesely

Claimant Contact

Finance Director

Title

777 B Street, 3rd Floor

Street Address

Hayward, CA 94541

City, State, Zip

510-583-4010

Telephone Number

510-583-3600

Fax Number

Tracy.Vesely@hayward-ca.gov

E-Mail Address

**3. CLAIMANT REPRESENTATIVE INFORMATION**

Claimant designates the following person to act as its sole representative in this incorrect reduction claim. All correspondence and communications regarding this claim shall be forwarded to this representative. Any change in representation must be authorized by the claimant in writing, and sent to the Commission on State Mandates.

Juliana F Gmur

Claimant Representative Name

Manager

Title

MAXIMUS, Inc.

Organization

625 Coolidge Drive, Suite 100

Street Address

Folsom, CA 95630

City, State, Zip

916-673-4211

Telephone Number

916-673-4214

Fax Number

julianagmur@maximus.com

E-Mail Address

<i>For CSM Use Only</i>	
Filing Date:	
<b>RECEIVED</b> March 8, 2012 Commission on State Mandates	
IRC #:	11-9811-I-01

**4. IDENTIFICATION OF STATUTES OR EXECUTIVE ORDERS**

*Please specify the subject statute or executive order that claimant alleges is not being fully reimbursed pursuant to the adopted parameters and guidelines.*

Civil Code sections 1834 and 1846; Food and Agriculture Code sections 31108, 31752, 31752.5, 31753, 32001, and 32003 as amended by

Chapter 752, Statutes of 1998; and Chapter 313, Statutes of 2004 (AB 2224)

**5. AMOUNT OF INCORRECT REDUCTION**

*Please specify the fiscal year and amount of reduction. More than one fiscal year may be claimed.*

<u>Fiscal Year</u>	<u>Amount of Reduction</u>
1998-00	\$484,248.00
2000-02	\$418,928.00
2002-03	\$70,358.00
2005-06	\$129,997.00
2006-07	\$126,273.00
2007-08	\$109,348.00
<b>TOTAL:</b>	<b>\$1,339,152.00</b>

**6. NOTICE OF INTENT TO CONSOLIDATE**

*Please check the box below if there is intent to consolidate this claim.*

**Yes, this claim is being filed with the intent to consolidate on behalf of other claimants.**

Sections 7 through 11 are attached as follows:

**7. Written Detailed**

**Narrative:** pages \_\_\_ to \_\_\_.

**8. Documentary Evidence**

**and Declarations:** Exhibit \_\_\_.

**9. Claiming Instructions:**

Exhibit \_\_\_.

**10. Final State Audit Report or Other Written Notice**

**of Adjustment:** Exhibit \_\_\_.

**11. Reimbursement Claims:**

Exhibit \_\_\_.

## **INCORRECT REDUCTION CLAIM**

11-9811-I-01

Animal Adoption Program  
CSM 98-TC-11  
Chapter 752, Statutes of 1998

Filed on behalf of  
The City Of Hayward

Annual Reimbursement Claims for Fiscal Years:

1998-99  
1999-00  
2000-01  
2001-02  
2002-03  
2005-06  
2006-07  
2007-08

### **BACKGROUND**

On May 6, 2011, the State Controller's Office (hereinafter "SCO") issued its final audit report on the City of Hayward's (hereinafter "City") claims for costs incurred based on the Animal Adoption program. The SCO audited the costs claimed by the City for the period July 1, 1998, through June 30, 2008, excluding fiscal years 2003-04 and 2004-05. The SCO's findings are based on this Commission's statement of decision adopted on January 25, 2001; the initial set of parameters and guidelines (Ps & Gs) as corrected on March 20, 2002, which apply to the first six fiscal year claims audited (FY 1998-99 through 2005-06); and the January 26, 2006, amended Ps & Gs that were used to audit the last two fiscal years claims (FY 2006-07 and 2007-08).

The City claimed \$2,363,283 for the mandated cost program. In its March 4, 2010, response to the draft audit report, the City provided its primary objections to the audit findings. After review of that letter, the SCO did not make any revisions as requested by the City. The final audit report concluded that \$1,009,646 is allowable and \$1,353,637 is unallowable.

The City contends the SCO erred in the following issues: (1) the retroactive application of *Purifoy v. Howell* (2010)183 Cal.App.4th 166 holding that Saturday is not a business day and (2) the interpretation of the Ps & Gs as they apply to calculating the eligible

facilities constructions costs in the first six months of the mandate (January 1, 1999, to June 30, 1999) and to the staffing requirements for shelters open Saturdays.

## **SCO FINDINGS AT ISSUE**

11-9811-I-01

The SCO's final audit report contained ten findings. The City challenges the SCO's application of the First District Court of Appeal decision in the matter of *Purifoy v. Howell, supra*, which affects the allowable cost calculations for overstated space and facilities acquisition costs (Finding 2), unallowable care and maintenance costs (Finding 3), misstated necessary and prompt veterinary care costs (Finding 8), and misstated equipment procurement costs (Finding 9). In addition, the City challenges Findings 2 and 4.

## **ARGUMENT**

### **I. Misapplication Of Purifoy v. Howell**

During the pendency of the SCO audit of the City, a decision came down from the First District Court of Appeal in the matter of *Purifoy v. Howell, supra*. At issue before the court was the definition of a business day for purposes of the animal holding period under the Hayden Bill. This holding period forms the basis for reimbursable activities under the Animal Adoption mandate. This Commission was silent as to the definition of business day. The court held that although the Hayden Bill requires animal shelters to hold animals longer or be open for business on a weekday evening or Saturday, Saturday is not a business day for the purposes of calculating how long to hold an animal before it can be released for adoption or disposal. While the decision, published on March 26, 2010, is likely applicable to all future claims, the SCO in seeking to apply the court's holding to current audits overlooks whether such application is proper. The City argues that it is not.

First, the SCO is jumping the gun. *Purifoy* is not a decision of the Commission nor is it a decision to which the Commission was a party. There has been no change to the Commission's Statement of Decision or Ps & Gs in the Animal Adoption mandate nor has there been any proposed amendment to the Ps & Gs or request for a new test claim decision, under the new test claim process. Thus, the effect of this decision on the Ps & Gs has not been addressed by this Commission and until that is the case, the 2002 and 2006 Ps & Gs remain in full force and effect. Moreover, were such a request brought before this Commission and the decision found applicable, the effective date of any change to the Ps & Gs or Statement of Decision would be the filing date of the request which would, in any case, not be retroactive back to 1998 as the SCO is now attempting.

Second, neither this Commission nor the courts would support retroactivity of *Purifoy*. In 1989, the California Supreme Court set forth the rule for retroactive application of judicial decisions in *Newman v. Emerson Radio Corp.* (1989) 48 Cal.3d 973, 978, which states: "The general rule that judicial decisions are given retroactive effect is basic in our

legal tradition.” The Court explains that the historic rationale for retroactivity lies in “the idea adhered to by Blackstone that “judges do not ‘create,’ but instead ‘find’ the law. A decision interpreting the law, therefore, does no more than declare what the law had always been.”

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This rule, however, has exceptions which favor prospective application and which reflect considerations of “fairness”, “public policy” (*Newman v. Emerson Radio Corp.* (1989) 48 Cal.3d 973, 983-984 [258 Cal.Rptr. 592].), and “hardship” (*Moradi-Shalal v. Fireman's Fund Ins. Companies* (1988) 46 Cal.3d 287, 305 [250 Cal.Rptr. 116].) to the parties. As the Court defined a few years later:

Several factors are relevant in determining whether an exception to the general rule of retroactivity is warranted, including: “the reasonableness of the parties’ reliance on the former rule, the nature of the change as substantive or procedural, retroactivity’s effect on the administration of justice, and the purposes to be served by the new rule. [Citations.]” (*Camper v. Workers' Comp. Appeals Bd.* (1992) 3 Cal.4th 679, 688 [12 Cal.Rptr. 101].)<sup>1</sup>

The SCO appears to have relied upon the general rule that *Purifoy* should be applied retroactively to the audit. The City argues it falls within the stated exceptions.

The parties’ reliance on the old rule was reasonable: The purpose of the Hayden Bill was, in part, to ensure that shelters were open for business outside of normal working hours to allow owners to retrieve their pets. To that end, the Bill required shelters to remain open either later on a weekday or on Saturday. Thus as the shelter was open to transact business, it was reasonable to assume Saturday was a business day. Local governments filed claims for reimbursement based upon this reliance. This Commission saw no issue with the term “business day”, the trial court found Saturday was a business day and SCO had presumed as much when beginning its audits. Moreover, trying to recreate what would have happened years ago if the current law had been in existence during the time the claim was filed will cause undue hardship on claimants who relied upon the old rule for calculating the date upon which an animal could be euthanized. Reliance on the old rule and the unforeseeability of change support prospective application.

The change is procedural: This new rule changes the manner in which shelters will do business by altering holding periods. Generally, substantive changes are applied retroactively while procedural changes are applied prospectively. This is due in part because procedural changes can determine the rights of the parties, especially in setting a statute of limitations. (*Camper v. Workers' Comp. Appeals Bd., supra*, at p. 689.)<sup>2</sup>

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<sup>1</sup> See also, *Gentis v. Safeguard Business Systems, Inc.* (1998) 60 Cal.App.4th 1294 [71 Cal.Rptr.2d 122], *Rose v. Hudson* (2007) 153 Cal.App.4th 641 [63 Cal.Rptr.3d 248].

<sup>2</sup> See also, *Woods v. Young* (1991) 53 Cal.3d 315 [279 Cal.Rptr. 613].

Although the change is substantive on its face, in this case, the retroactive application of the law will affect the rights of claimants as reimbursement can only be had for those animals euthanized after the holding period. Extending the holding period years later means that reimbursement will be unavailable to claimants complying with the law as it was understood at the time. Ensuring recovery to claimants in procedural compliance with a mandate program supports prospective application. 11-9811-I-01

Retroactive application will produce unjust results: Judicial decisions are routinely applied retroactively so as to resolve pending cases where the parties are similarly situated and all unfiled cases. In this instance, however, the decision is being applied retroactively to audits of claims which may date back over a decade. The new rule will not be dispositive as to all claimants and will ensure unequal application of the rule to only those who are being audited. The administration of justice in a consistent manner supports prospective application.

The new rule will extend holding periods: The purpose of the new rule set forth in *Purifoy* is to clarify statutory provisions to ensure that the spirit of the Hayden Bill, adequate time for owner retrieval of pets, is promoted. This objective is not compromised by prospective application of the new rule. (*Woods v. Young* (1991) 53 Cal.3d 315, 331 [279 Cal.Rptr. 613].) The retroactive application will not increase the holding period for animals long ago retrieved.

Although the general rule is a judicial decision is given retroactive effect, the weighing of relevant factors balances in favor of an exception to the general rule and supports a prospective application of the *Purifoy* decision.

Were the above-stated analysis not enough to support the City's position, the Legislature has recently concurred through the enactment of AB 222<sup>3</sup> which, *inter alia*, provided the following addition to Food and Agriculture Code section 31108:

(d) As used in this division, a "business day" includes any day that a public or private shelter is open to the public for at least four hours, excluding state holidays.

Although it may be argued that this addition arose from circumstances other than as a response to the faulty interpretation of "business day" in *Purifoy*, the facts demonstrate that that cannot be the case: In 2009, the Legislature failed to fund the Animal Adoption mandate thus suspending the program as a matter of law pursuant to Government Code section 17581. Then the Legislature enacted AB 12 of the 4<sup>th</sup> extraordinary session<sup>4</sup>, to ensure that local agencies hold dogs and cats for 72 hours which was the law prior to the Hayden Bill. As a result, the requirement of the Hayden Bill that animals be held longer than 72 hours is no longer the law of the land. For what reason would the Legislature alter statutory language that is no longer enforceable? The City points to the only

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<sup>3</sup> Stats. 2011, ch. 97.

<sup>4</sup> Stats. 2009, ch.12, Fourth Extraordinary Session.

reasonable conclusion: The Legislature stepped in to correct the current retroactive application of *Purifoy* to audits.

The City submits that the above-stated argument provides sufficient reason for the Commission to reverse the SCO as to the retroactive application of the *Purifoy* case to the instant audit and reimburse any and all attendant costs. 11-9811-I-01

## **II. Misinterpretation Of The Parameters And Guidelines**

The City challenges the SCO's interpretation of the Ps & Gs in two instances: Finding 2 and Finding 4. The provisions at issue are contained in original Ps & Gs which govern the reimbursement of costs for the period from January 1, 1998, to June 30, 2005. The amended Ps & Gs are not at issue in this incorrect reduction claim.

### **A. Finding 2: Overstated space and facilities acquisition costs**

Controller Finding: The city claimed \$520,352 under this cost component. We determined that \$282,182 is allowable and \$239,170 is unallowable. The misstated costs occurred because the city claimed reimbursement using pro-rata percentages that were misstated, claimed ineligible and unsupported costs, misclassified costs, and understated allowable costs.

The SCO's disallowance of over 99% of the construction costs incurred and claimed in FY 1998-99 is due to its misinterpretation of what census data should be used to calculate the percentage of reimbursable costs incurred by the City. Allowable costs for this component are based on a formula: all costs incurred by the City applicable to animal shelter construction multiplied by a ratio of animals euthanized after the required holding period to the number of animals housed at the shelter during the required holding period.

The SCO disallowed \$40,385 of \$40,633 of the claimed costs because in calculating those costs, it only used the number "other animals" euthanized to the total population of the "other animals." The Controller comments:

For FY 1998-99, only "other animals" are eligible for reimbursement. As animal census information for FY 1998-99 was unavailable, we used an average of the last six fiscal years of the audit period to determine the number of eligible "other animals." In addition, for reimbursement for "other animal" begins on January 1, 1999, so we divided the six-year average of eligible "other animals" by two.

This Commission, when addressing the construction of new facilities in its statement of decision, found its "regulations allow reimbursement for the most reasonable methods of complying with the activities determined by the Commission to constitute reimbursable

state mandated activities”<sup>5</sup> noting that claimants would have “to show at the parameters and guidelines phase that construction of new buildings occurred as a direct result of the mandated activities and was the most reasonable method of complying with the mandated activities.”<sup>6</sup> In determining what portion of new facility costs should be reimbursed, this Commission concluded that it should be based on:

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the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals ... that are held during the *increased* holding period ... and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility during the entire holding period....<sup>7</sup>

The SCO takes the position that the increased number of animals for which the costs were incurred between January 1, 1999, and June 30, 1999, should not include the costs for dogs and cats. The Ps & Gs did not suggest that that six month period should limit the state’s share of the costs to only considering eligible construction costs for “other animals.” Indeed, in no place is there any reference to removing the number of dogs and cats from determining what construction costs should be reimbursed. The City requests the Commission recalculate the costs for FY 1998-99 and restore the cost claimed by the City for that period. In accordance with the Controller’s methodology for used in other calculations, the City suggests the six-year average of all dogs, cats and other animals be used to make that calculation.

In addition, the SCO, by improperly applying the *Purifoy* decision, *supra*, understated the proportionate share of costs to construct the new facilities in fiscal years 1999-00 and 2000-01 by reducing the number of eligible animals contained in the reimbursement formula. In 1999-00, the SCO reduced the ratio of allowable costs from 50.10% to 27.40% and in 2000-01 from 42.30% to 23.51%. The City requests the Commission direct the SCO to recalculate the eligible costs by including Saturday as a business day.

#### B. Finding 4: Unallowable Holding Period Costs

Controller Finding: The city claimed \$1,050,635 for the Holding Period component during the audit period. We determined that \$340,782 is allowable and \$790,853 is unallowable. The costs were determined to be unallowable because the City claimed employee classifications that were not reimbursable. The city also did not account for the animal shelter being closed on the last Saturday of the month in the last four years of the

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<sup>5</sup> Statement of Decision at p. 27.

<sup>6</sup> *Id.*

<sup>7</sup> Parameters and Guidelines, as corrected March 20, 2002, at pp 3-4 (emphasis in the original).

audit period. For these years, we allowed for costs for the shelter being open an additional hour on 12 Wednesdays per year.

\* \* \*

We determined that when the shelter is open to the public to make animals available for owner redemption, one additional Animal Care Attendant, two Police Records Clerks II, one “floating” Police Records Clerk II (may be on shelter staff on limited duty), and one Senior Police Records Clerk Supervisor or Acting Records Supervisor were on duty to perform the required mandated activities. Our calculations of allowable costs for each year of the audit period were based on the salaries and benefits and related indirect costs of these employees according to the hours of operation noted in the paragraph above.

As noted below, the city’s claims included costs under this cost component for all shelter employees that were on duty during the holding period days. Only the employees noted above were on duty to make animals available for owner redemption. However, the additional employees on duty also performed reimbursable activities that are already included in other cost components of the city’s claims (care and maintenance, feral cats, lost and found lists, non-medical records, and necessary and prompt veterinary care).

The City objects to the SCO’s determination that when the shelter is open to the public on Saturdays, only a portion of its staff time and costs are reimbursable. The City contends that the Animal Adoption mandate requires the local agency to be open on Saturdays for normal business operations that are reasonably required by the Hayden Bill which is not limited to the redemption of animals.

In arguing that the City should not be reimbursed for all the staff present on Saturday, the SCO places too much emphasis on the choice of wording in the Ps & Gs concluding that the costs for only those staff members involved with making animals available for redemption should be reimbursable. The SCO mistakes the term “making the animal available for owner redemption” as a limitation on reimbursement rather than as a mere explanation for why the shelter is open for extended hours. Moreover, Food and Agriculture Code sections 31108, 31752 and 31753 set forth the requirement that the shelter be open on a weekday evening or a Saturday without any direction as to how that is to be accomplished. Finally, this Commission in its Statement of Decision left the implementation of this up the shelters. The City should be allowed to staff its shelter as it sees fit to accomplish the goals set forth in statute. If the state wishes to set limits, it should do so not through the SCO but through the Legislature.

## CONCLUSION

Based on the arguments presented above, the City requests that the Commission reverse the SCO's retroactive application of case law, and audit Findings 2 and 4, direct the SCO to recalculate the eligible costs based on those findings and award the City the corrected claim amount.

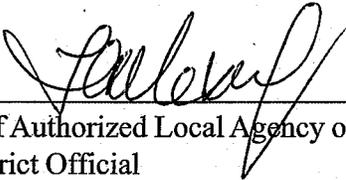
**12. CLAIM CERTIFICATION**

*Read, sign, and date this section and insert at the end of the incorrect reduction claim submission.\**

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to Government Code section 17561. This incorrect reduction claim is filed pursuant to Government Code section 17551, subdivision (d). I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief.

Tracy Vesely  
Print or Type Name of Authorized Local Agency  
or School District Official

Director of Finance  
Print or Type Title

  
Signature of Authorized Local Agency or  
School District Official

December 7, 2011  
Date

*\* If the declarant for this Claim Certification is different from the Claimant contact identified in section 2 of the incorrect reduction claim form, please provide the declarant's address, telephone number, fax number, and e-mail address below.*

11-9811-I-01

# CITY OF HAYWARD

## Audit Report

### ANIMAL ADOPTION PROGRAM

Civil Code Sections 1834 and 1846 and Food and Agriculture  
Code Sections 31108, 31752, 31752.5, 31753, 32001 and 32003  
(added and amended by Chapter 752, Statutes of 1998)

*July 1, 1998, through June 30, 2008,  
excluding July 1, 2003, through June 30, 2005*



**JOHN CHIANG**  
California State Controller

May 2011



**JOHN CHIANG**  
**California State Controller**

May 6, 2011

11-9811-I-01

The Honorable Michael Sweeney  
Mayor of the City of Hayward  
777 "B" Street  
Hayward, CA 94541-5007

Dear Mayor Sweeney:

The State Controller's Office audited the costs claimed by the City of Hayward for the legislatively mandated Animal Adoption Program (Civil Code sections 1834 and 1846 and Food and Agriculture Code sections 31108, 31752, 31752.5, 31753, 32001 and 32003, added and amended by Chapter 752, Statutes of 1998) for the period of July 1, 1998, through June 30, 2008, excluding July 1, 2003, through June 30, 2005.

The city claimed \$2,363,283 for the mandated program. Our audit disclosed that \$1,024,131 is allowable and \$1,339,152 is unallowable. The costs are unallowable primarily because the city claimed unallowable costs, estimated costs, misclassified costs, claimed ineligible employees, claimed ineligible animals and incorrect pro rata percentages, misstated animal census data, and overstated offsetting revenues. The State paid the city \$1,663,400. The amount paid exceeds allowable costs claimed by \$639,269.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at the CSM's Web site at [www.csm.ca.gov/docs/IRCForm.pdf](http://www.csm.ca.gov/docs/IRCForm.pdf).

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

*Original signed by*

**JEFFREY V. BROWNFIELD**  
Chief, Division of Audits

JVB/vb

cc: Susan Stark, Interim Director of Finance  
City of Hayward  
Jay McGowan, Accounting Manager  
City of Hayward  
Mikyung Pustelnik, Senior Accountant  
City of Hayward  
Cheryl Amaral, Administrative Secretary  
City of Hayward  
Maria Walter, Administrative Analyst II  
City of Hayward  
Cindy Waters, Director-Operations Support  
Hayward Police Department  
Jennie Comstock, Animals Services Manager  
Hayward Animal Services  
Jeff Carosone, Principal Program Budget Analyst  
Cor-Gen Unit, Department of Finance  
Jay Lal, Manager  
Division of Accounting and Reporting  
State Controller's Office

11-9811-I-01

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## **Audit Report**

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the costs claimed by the City of Hayward for the legislatively mandated Animal Adoption Program (Civil Code sections 1834 and 1846 and Food and Agriculture Code sections 31108, 31752, 31752.5, 31753, 32001, and 32003, added and amended by Chapter 752, Statutes of 1998) for the period of July 1, 1998, through June 30, 2008, excluding July 1, 2003, through June 30, 2005.

The city claimed \$2,363,283 for the mandated program. Our audit disclosed that \$1,024,131 is allowable and \$1,339,152 is unallowable. The costs are unallowable primarily because the city claimed unallowable costs, estimated costs, misclassified costs, claimed ineligible employees, claimed ineligible animals and incorrect pro rata percentages, misstated animal census data, and overstated offsetting revenues. The State paid the city \$1,663,400. The amount paid exceeds allowable costs claimed by \$639,269.

## Background

Food and Agriculture Code sections 31108, 31752-31753, 32001, and 32003 (added and amended by Chapter 752, Statutes of 1998) attempted to end the euthanasia of adoptable and treatable animals. It expressly identifies the state policy that "no adoptable animal should be euthanized if it can be adopted into a suitable home" and that "no treatable animal should be euthanized." The legislation increases the holding period for stray and abandoned dogs, cats, and other specified animals. It also requires public or private shelters to:

- Verify the temperament of feral cats;
- Post lost and found lists;
- Maintain records for impounded animals; and
- Ensure that impounded animals receive necessary and prompt veterinary care.

On January 25, 1981, the Commission on State Mandates (CSM) determined that Chapter 752, Statutes of 1998, imposed a state mandate reimbursable under Government Code section 17561.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. The CSM adopted the parameters and guidelines on February 28, 2002, corrected them on March 20, 2002, and last amended them on January 26, 2006. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

For fiscal year (FY) 2003-04, the Legislature suspended the Animal Adoption Program.

## Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Animal Adoption Program for the period of July 1, 1998, through June 30, 2008, excluding July 1, 2003, through June 30, 2005.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the city's financial statements. We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the city's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

## Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, the City of Hayward claimed \$2,363,283 for costs of the Animal Adoption Program. Our audit disclosed that \$1,024,131 is allowable and \$1,339,152 is unallowable.

For the FY 1998-99 claim, the State paid the city \$153,362. Our audit disclosed that \$15,262 is allowable. The State will offset \$138,100 from other mandated program payment due the city. Alternatively, the city may remit this amount to the State.

For the FY 1999-00 claim, the State paid the city \$630,730. Our audit disclosed that \$284,582 is allowable. The State will offset \$346,148 from other mandated program payment due the city. Alternatively, the city may remit this amount to the State.

For the FY 2000-01 claim, the State paid the city \$391,674. Our audit disclosed that \$199,239 is allowable. The State will offset \$199,435 from other mandated program payment due the city. Alternatively, the city may remit this amount to the State.

For the FY 2001-02 claim, the State made no payment to the city. Our audit disclosed that \$95,249 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$95,249, contingent upon available appropriations.

For the FY 2002-03 claim, the State made no payment to the city. Our audit disclosed that \$82,109 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$82,109, contingent upon available appropriations.

For the FY 2005-06 claim, the State paid the city \$234,178. Our audit disclosed that \$104,181 is allowable. The State will offset \$129,997 from other mandated program payment due the city. Alternatively, the city may remit this amount to the State.

For the FY 2006-07 claim, the State paid the city \$253,456. Our audit disclosed that \$127,183 is allowable. The State will offset \$126,273 from other mandated program payment due the city. Alternatively, the city may remit this amount to the State.

For the FY 2007-08 claim, the State made no payment to the city. Our audit disclosed that \$123,326 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$123,326, contingent upon available appropriations.

### **Views of Responsible Officials**

We issued a draft audit report on January 28, 2011. Susan M. Stark, Interim Finance Director, responded by letter dated March 3, 2011 (Attachment), disagreeing with the audit results for Findings 2 and 4, and the retroactive application of an Appellate Court decision affecting Findings 2, 3, 8, and 9. The city did not respond to the other findings. This final audit report includes the city's response.

### **Restricted Use**

This report is solely for the information and use of the City of Hayward, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*Original signed by*

JEFFREY V. BROWNFIELD  
Chief, Division of Audits

May 6, 2011

**Schedule 1—  
Summary of Program Costs  
July 1, 1998, through June 30, 2008  
(Excluding July 1, 2003, through June 30, 2005)**

Cost Elements	Actual Costs Claimed	Allowable per Audit	11-9811-01 Adjustments	Reference <sup>1</sup>
<u>July 1, 1998, through June 30, 1999</u>				
Direct and indirect costs:				
Policies and procedures	\$ 333	\$ 333	\$ —	
Training	486	486	—	
Acquiring space and facilities	40,633	248	(40,385)	Finding 2
Care and maintenance of other animals	850	589	(261)	Finding 3
Holding period	72,594	1,075	(71,519)	Finding 4
Feral cats	—	767	767	Finding 5
Lost and found lists	9,101	2,275	(6,826)	Finding 6
Non-medical records	10,679	3,944	(6,735)	Finding 7
Veterinary care	18,686	5,545	(13,141)	Finding 8
Total program costs	<u>\$ 153,362</u>	<u>15,262</u>	<u>\$ (138,100)</u>	
Less amount paid by the State		<u>(153,362)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (138,100)</u>		
<u>July 1, 1999, through June 30, 2000</u>				
Direct and indirect costs:				
Training	\$ 4,093	\$ 4,093	\$ —	
Computer software	16,854	4,483	(12,371)	Finding 1
Acquiring space and facilities	354,735	195,191	(159,544)	Finding 2
Care and maintenance of dogs and cats	105,094	11,032	(94,062)	Finding 3
Care and maintenance of other animals	1,529	1,027	(502)	Finding 3
Holding period	138,657	43,824	(94,833)	Finding 4
Feral cats	—	1,495	1,495	Finding 5
Lost and found lists	9,768	5,145	(4,623)	Finding 6
Non-medical records	—	7,659	7,659	Finding 7
Veterinary care	—	10,633	10,633	Finding 8
Total program costs	<u>\$ 630,730</u>	<u>284,582</u>	<u>\$ (346,148)</u>	
Less amount paid by the State		<u>(630,730)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (346,148)</u>		
<u>July 1, 2000, through June 30, 2001</u>				
Direct and indirect costs:				
Training	\$ 260	\$ 260	\$ —	
Computer software	11,345	—	(11,345)	Finding 1
Acquiring space and facility	124,984	100,228	(24,756)	Finding 2
Care and maintenance of dogs and cats	99,787	14,293	(85,494)	Finding 3
Care and maintenance of other animals	1,715	467	(1,248)	Finding 3
Holding period	148,621	47,594	(101,027)	Finding 4
Feral cats	—	1,279	1,279	Finding 5
Lost and found lists	11,859	5,545	(6,314)	Finding 6
Non-medical records	—	8,382	8,382	Finding 7
Veterinary care	—	10,776	10,776	Finding 8
Procuring equipment	—	3,415	3,415	Finding 9
Total direct and indirect costs	<u>398,571</u>	<u>192,239</u>	<u>(206,332)</u>	
Less offsetting savings/reimbursements	<u>(6,897)</u>	<u>—</u>	<u>6,897</u>	Finding 10
Total program costs	<u>\$ 391,674</u>	<u>192,239</u>	<u>\$ (199,435)</u>	
Less amount paid by the State		<u>(391,674)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (199,435)</u>		

## Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference <sup>1</sup>
<u>July 1, 2001, through June 30, 2002</u>				
Direct and indirect costs:				
Training	\$ 1,157	\$ 1,157	11,981-1-01	
Care and maintenance of dogs and cats	130,269	16,855	(113,414)	Finding 3
Care and maintenance of other animals	3,122	1,381	(1,741)	Finding 3
Holding period	169,216	48,633	(120,583)	Finding 4
Feral cats	—	1,828	1,828	Finding 5
Lost and found lists	18,900	5,665	(13,235)	Finding 6
Non-medical records	—	8,812	8,812	Finding 7
Veterinary care	—	10,918	10,918	Finding 8
Total direct and indirect costs	322,664	95,249	(227,415)	
Less offsetting savings/reimbursements	(7,922)	—	7,922	Finding 10
Total program costs	<u>\$ 314,742</u>	95,249	<u>\$ (219,493)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 95,249</u>		
<u>July 1, 2002, through June 30, 2003</u>				
Direct and indirect costs:				
Training	\$ 588	\$ 588	\$ —	
Care and maintenance of dogs and cats	31,717	12,568	(19,149)	Finding 3
Care and maintenance of other animals	1,667	1,398	(269)	Finding 3
Holding period	117,533	41,338	(76,195)	Finding 4
Feral cats	3,513	1,949	(1,564)	Finding 5
Lost and found lists	23,934	5,893	(18,041)	Finding 6
Non-medical records	—	9,096	9,096	Finding 7
Veterinary care	—	9,279	9,279	Finding 8
Total direct and indirect costs	178,952	82,109	(96,843)	
Less offsetting savings/reimbursements	(26,485)	—	26,485	Finding 10
Total program costs	<u>\$ 152,467</u>	82,109	<u>\$ (70,358)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 82,109</u>		
<u>July 1, 2005, through June 30, 2006</u>				
Direct and indirect costs:				
Training	\$ 522	\$ 522	\$ —	
Computer software	1,008	—	(1,008)	Finding 1
Care and maintenance of dogs and cats	42,261	18,844	(23,417)	Finding 3
Care and maintenance of other animals	1,901	2,015	114	Finding 3
Holding period	104,216	46,920	(57,296)	Finding 4
Feral cats	977	2,340	1,363	Finding 5
Lost and found lists	9,319	6,719	(2,600)	Finding 6
Non-medical records	36,968	10,061	(26,907)	Finding 7
Veterinary care	17,389	13,452	(3,937)	Finding 8
Procuring equipment	19,617	3,308	(16,309)	Finding 9
Total program costs	<u>\$ 234,178</u>	104,181	<u>\$ (129,997)</u>	
Less amount paid by the State		(234,178)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (129,997)</u>		

## Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference <sup>1</sup>
<u>July 1, 2006, through June 30, 2007</u>				
Direct and indirect costs:				
Training	\$ 152	\$ 152	11-19811-1-01	
Computer software	3,637	—	(3,637)	Finding 1
Care and maintenance of dogs and cats	46,362	32,788	(13,574)	Finding 3
Care and maintenance of other animals	12,340	4,952	(7,388)	Finding 3
Holding period	142,151	54,139	(88,012)	Finding 4
Feral cats	931	2,496	1,565	Finding 5
Lost and found lists	10,790	7,710	(3,080)	Finding 6
Non-medical records	15,301	12,600	(2,701)	Finding 7
Veterinary care	21,792	12,346	(9,446)	Finding 8
Total direct and indirect costs	253,456	127,183	(126,273)	
Less offsetting savings/reimbursements	—	—	—	
Total program costs	<u>\$ 253,456</u>	<u>127,183</u>	<u>\$ (126,273)</u>	
Less amount paid by the State		(253,456)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (126,273)</u>		
<u>July 1, 2007, through June 30, 2008</u>				
Direct and indirect costs:				
Care and maintenance of dogs and cats	\$ 15,219	\$ 27,087	\$ 11,868	Finding 3
Care and maintenance of other animals	925	2,111	1,186	Finding 3
Holding period	157,647	57,259	(100,388)	Finding 4
Feral cats	3,382	2,056	(1,326)	Finding 5
Lost and found lists	12,300	8,090	(4,210)	Finding 6
Non-medical records	18,198	11,840	(6,358)	Finding 7
Veterinary care	25,003	14,883	(10,120)	Finding 8
Total program costs	<u>\$ 232,674</u>	<u>123,326</u>	<u>\$ (109,348)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 123,326</u>		
<u>Summary: July 1, 1998, through June 30, 2008</u> <u>(excluding FY 2003-04 and FY 2004-05)</u>				
Direct and indirect costs:				
Policies and procedures	\$ 333	\$ 333	\$ —	
Training	7,258	7,258	—	
Computer software	32,844	4,483	(28,361)	
Acquiring space and facilities	520,352	295,667	(224,685)	
Care and maintenance of dogs and cats	470,709	133,467	(337,242)	
Care and maintenance of other animals	24,049	13,940	(10,109)	
Holding period	1,050,635	340,782	(709,853)	
Feral cats	8,803	14,210	5,407	
Lost and found lists	105,971	47,042	(58,929)	
Non-medical records	81,146	72,394	(8,752)	
Veterinary care	82,870	87,832	4,962	
Procuring equipment	19,617	6,723	(12,894)	
Total direct and indirect costs	2,404,587	1,024,131	(1,380,456)	
Less offsetting savings/reimbursements	(41,304)	—	41,304	
Total program costs	<u>\$ 2,363,283</u>	<u>1,024,131</u>	<u>\$ (1,339,152)</u>	
Less amount paid by the State		(1,663,400)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (639,269)</u>		

<sup>1</sup> See the Findings and Recommendations section.

**Schedule 2—  
Summary of Care and Maintenance Costs  
July 1, 1998, through June 30, 2008  
(Excluding July 1, 2003, through June 30, 2005)**

Category	11-9811-1-01 Allowable per Audit <sup>1</sup>			Audit Adjust- ments
	Actual Costs Claimed <sup>1</sup>	Salaries and Benefits <sup>2</sup>	Materials and Supplies	
<u>July 1, 1998, through June 30, 1999</u>				
Care and maintenance of other "eligible" animals:				
Total care and maintenance costs	\$ 62,065	\$ 209,718	\$ 69,780	
Total annual census	÷ 2,190	÷ 76,830	÷ 76,830	
Cost per "eligible" animal per day	\$28.34	\$2.73	\$0.91	
Number of other "eligible" animals	× 7.5	× 54	× 54	
Reimbursable days <sup>3</sup>	× 4	× 3	× 3	
Total care and maintenance costs for other "eligible" animals	\$ 850	\$ 442	\$ 147	\$ (261)
<u>July 1, 1999, through June 30, 2000</u>				
Care and maintenance of dogs and cats:				
Total care and maintenance costs	\$ 2,161,262	\$ 173,631	\$ 69,780	
Percentage of dogs and cats to total animals	× 94.96%	× 91.94%	× 91.94%	
Total care and maintenance costs for dogs and cats	2,052,334	159,636	64,156	
Total dog and cat kennel days	÷ 78,739	÷ 70,641	÷ 70,641	
Cost per dog and cat per day	\$26.06	\$2.26	\$0.91	
Number of eligible dogs and cats	× 2,016	× 1,160	× 1,160	
Reimbursable days	× 2	× 3	× 3	
Total care and maintenance costs for dogs and cats	105,094	7,865	3,167	\$ (94,062)
Care and maintenance of other "eligible" animals:				
Total care and maintenance costs	2,161,262	173,631	69,780	
Percentage of other "eligible" animals to total animals	× 5.04%	× 8.06%	× 8.06%	
Total care and maintenance costs for other "eligible" animals	108,928	13,995	5,624	
Total other "eligible" animal kennel days	÷ 21,375	÷ 6,189	÷ 6,189	
Cost per other "eligible" animal per day	\$5.10	\$2.26	\$0.91	
Number of other "eligible" animals	× 75	× 54	× 54	
Reimbursable days	× 4	× 6	× 6	
Total care and maintenance costs for other "eligible" animals	1,529	732	295	(502)
Total care and maintenance costs	\$ 106,623	\$ 8,597	\$ 3,462	\$ (94,564)
<u>July 1, 2000, through June 30, 2001</u>				
Care and maintenance of dogs and cats:				
Total care and maintenance costs	\$ 345,325	\$ 179,297	\$ 69,780	
Percentage of dogs and cats to total animals	× 96.94%	× 94.11%	× 94.11%	
Total care and maintenance costs for dogs and cats	334,758	168,736	65,670	
Total dog and cat kennel days	÷ 13,922	÷ 57,206	÷ 57,206	
Cost per dog and cat per day	\$24.04	\$2.95	\$1.15	
Number of eligible dogs and cats	× 2,075	× 1,162	× 1,162	
Reimbursable days	× 2	× 3	× 3	
Total care and maintenance costs for dogs and cats	99,787	10,284	4,009	\$ (85,494)

## Schedule 2 (continued)

Category	Actual Costs Claimed <sup>1</sup>	Allowable per Audit <sup>1</sup>		Audit Adjust- ments
		Salaries and Benefits <sup>2</sup>	Materials and Supplies	
<u>July 1, 2000, through June 30, 2001 (continued)</u>		<b>11-9811-I-01</b>		
Care and maintenance of other "eligible" animals:				
Total care and maintenance costs	\$ 345,325	\$ 179,297	\$ 69,780	
Percentage of other "eligible" animals to total animals	× 3.06%	× 5.89%	× 5.89%	
Total care and maintenance costs for other "eligible" animals	10,567	10,561	4,110	
Total other "eligible" animal kennel days	÷ 1,947	÷ 3,583	÷ 3,583	
Cost per other "eligible" animal per day	\$5.43	\$2.95	\$1.15	
Number of other "eligible" animals	× 79	× 19	× 19	
Reimbursable days	× 4	× 6	× 6	
Total care and maintenance costs for other "eligible" animals	1,715	336	131	(1,248)
Total care and maintenance costs	<u>\$ 101,502</u>	<u>\$ 10,620</u>	<u>\$ 4,140</u>	<u>\$ (86,742)</u>
<u>July 1, 2001, through June 30, 2002</u>				
Care and maintenance of dogs and cats:				
Total care and maintenance costs	Unknown	\$ 228,023	\$ 69,780	
Percentage of dogs and cats to total animals	Unknown	× 91.03%	× 91.03%	
Total care and maintenance costs for dogs and cats	Unknown	207,569	63,521	
Total dog and cat kennel days	Unknown	÷ 65,986	÷ 65,986	
Cost per dog and cat per day	\$28.05	\$3.15	\$0.96	
Number of eligible dogs and cats	× 2,322	× 1,367	× 1,367	
Reimbursable days	× 2	× 3	× 3	
Total care and maintenance costs for dogs and cats	130,269	12,918	3,937	\$ (113,414)
Care and maintenance of other "eligible" animals:				
Total care and maintenance costs	Unknown	\$ 228,023	\$ 69,780	
Percentage of other "eligible" animals to total animals	Unknown	× 8.97%	× 8.97%	
Total care and maintenance costs for other "eligible" animals	Unknown	20,454	6,259	
Total other "eligible" animal kennel days	Unknown	÷ 6,506	÷ 6,506	
Cost per other "eligible" animal per day	\$7.50	\$3.15	\$0.96	
Number of other "eligible" animals	× 104	× 56	× 56	
Reimbursable days	× 4	× 6	× 6	
Total care and maintenance costs for other "eligible" animals	3,122	1,058	323	(1,741)
Total care and maintenance costs	<u>\$ 133,391</u>	<u>\$ 13,976</u>	<u>\$ 4,260</u>	<u>\$ (115,155)</u>
<u>July 1, 2002, through June 30, 2003</u>				
Care and maintenance of dogs and cats:				
Total care and maintenance costs	\$ 267,443	\$ 288,976	\$ 69,780	
Percentage of dogs and cats to total animals	× 96.89%	× 95.13%	× 95.13%	
Total care and maintenance costs for dogs and cats	259,121	274,903	66,382	
Total dog and cat kennel days	÷ 24,820	÷ 73,283	÷ 73,283	
Cost per dog and cat per day	\$10.44	\$3.75	\$0.91	
Number of eligible dogs and cats	× 1,519	× 899	× 899	
Reimbursable days	× 2	× 3	× 3	
Total care and maintenance costs for dogs and cats	31,717	10,114	2,454	(19,149)

## Schedule 2 (continued)

Category	Allowable per Audit <sup>1</sup>			Audit Adjust- ments
	Actual Costs Claimed <sup>1</sup>	Salaries and Benefits <sup>2</sup>	Materials and Supplies	
<b>11-9811-I-01</b>				
<u>July 1, 2002, through June 30, 2003 (continued)</u>				
Care and maintenance of other "eligible" animals:				
Total care and maintenance costs	267,443	\$ 288,976	\$ 69,780	
Percentage of other "eligible" animals to total animals	× 3.11%	× 4.87%	× 4.87%	
Total care and maintenance costs for other "eligible" animals	8,323	14,073	3,398	
Total other "eligible" animal kennel days	÷ 1,278	÷ 3,748	÷ 3,748	
Cost per other "eligible" animal per day	\$6.51	\$3.75	\$0.91	
Number of other "eligible" animals	× 64	× 50	× 50	
Reimbursable days	× 4	× 6	× 6	
Total care and maintenance costs for other "eligible" animals	1,667	1,125	\$ 273	(269)
Total care and maintenance costs	<u>\$ 33,384</u>	<u>\$ 11,239</u>	<u>\$ 2,727</u>	<u>\$ (19,418)</u>
<u>July 1, 2005, through June 30, 2006</u>				
Care and maintenance of dogs and cats:				
Total care and maintenance costs	\$ 429,269	\$ 394,992	\$ 59,233	
Percentage of dogs and cats to total animals	× 90.28%	× 88.45%	× 88.45%	
Total care and maintenance costs for dogs and cats	387,544	349,370	52,392	
Total dog and cat kennel days	÷ 26,190	÷ 84,890	÷ 84,890	
Cost per dog and cat per day	\$14.80	\$4.11	\$0.62	
Number of eligible dogs and cats	× 1,428	× 1,328	1,328	
Reimbursable days	× 2	× 3	× 3	
Total care and maintenance costs for dogs and cats	42,261	16,374	2,470	\$ (23,417)
Care and maintenance of other "eligible" animals:				
Total care and maintenance costs	429,269	394,992	59,233	
Percentage of other "eligible" animals to total animals	× 9.72%	× 11.55%	× 11.55%	
Total care and maintenance costs for other "eligible" animals	41,725	45,622	6,841	
Total other "eligible" animal kennel days	÷ 22,561	÷ 11,087	÷ 11,087	
Cost per other "eligible" animal per day	\$1.85	\$4.11	\$0.62	
Number of other "eligible" animals	× 257	× 71	× 71	
Reimbursable days	× 4	× 6	× 6	
Total care and maintenance costs for other "eligible" animals	1,901	1,751	264	114
Total care and maintenance costs	<u>\$ 44,162</u>	<u>\$ 18,125</u>	<u>\$ 2,734</u>	<u>\$ (23,303)</u>
<u>July 1, 2006, through June 30, 2007</u>				
Care and maintenance of dogs and cats:				
Total care and maintenance costs	\$ 508,117	\$ 605,864	\$ 89,812	
Percentage of dogs and cats to total animals	× 91.77%	× 91.73%	× 91.73%	
Total care and maintenance costs for dogs and cats	466,294	555,759	82,385	
Total dog and cat kennel days	÷ 21,765	÷ 70,338	÷ 70,338	
Cost per dog and cat per day	\$21.42	\$7.90	\$1.17	
Number of eligible dogs and cats	× 1,082	× 1,205	× 1,205	
Reimbursable days	× 2	× 3	× 3	
Total care and maintenance costs for dogs and cats	46,362	28,558	4,230	\$ (13,574)

## Schedule 2 (continued)

Category	Allowable per Audit <sup>1</sup>			Audit Adjust- ments
	Actual Costs Claimed <sup>1</sup>	Salaries and Benefits <sup>2</sup>	Materials and Supplies	
<b>July 1, 2006, through June 30, 2007 (continued)</b>				
<b>11-9811-I-01</b>				
Care and maintenance of other "eligible" animals:				
Total care and maintenance costs	508,117	605,864	89,812	
Percentage of other "eligible" animals to total animals	× 8.23%	× 8.27%	× 8.27%	
Total care and maintenance costs for other "eligible" animals	41,823	50,105	7,427	
Total other "eligible" animal kennel days	÷ 1,952	÷ 6,338	÷ 6,338	
Cost per other "eligible" animal per day	\$21.42	\$7.90	\$1.17	
Number of other "eligible" animals	× 144	× 91	× 91	
Reimbursable days	× 4	× 6	× 6	
Total care and maintenance costs for other "eligible" animals	12,340	4,313	639	(7,388)
Total care and maintenance costs	<u>\$ 58,702</u>	<u>\$ 32,871</u>	<u>\$ 4,869</u>	<u>\$ (20,962)</u>
<b>July 1, 2007, through June 30, 2008</b>				
Care and Maintenance of Dogs and Cats:				
Total care and maintenance costs	\$ 516,069	\$ 620,142	\$ 83,763	
Percentage of dogs and cats to total animals	× 94.601%	× 92.47%	× 92.47%	
Total care and maintenance costs for dogs and cats	488,206	573,445	77,456	
Total dog and cat kennel days	÷ 72,562	÷ 72,140	÷ 72,140	
Cost per dog and cat per day	\$6.73	\$7.95	\$1.07	
Number of eligible dogs and cats	× 1,131	× 1,001	× 1,001	
Reimbursable days	× 2	× 3	× 3	
Total care and maintenance costs for dogs and cats	15,219	23,874	3,213	\$ 11,868
Care and maintenance of other "eligible" animals:				
Total care and maintenance costs	516,069	620,142	83,763	
Percentage of other "eligible" animals to total animals	× 5.40%	× 7.53%	× 7.53%	
Total care and maintenance costs for other "eligible" animals	27,863	46,697	6,307	
Total other "eligible" animal kennel days	÷ 4,098	÷ 5,872	÷ 5,872	
Cost per other "eligible" animal per day	\$6.80	\$7.95	\$1.07	
Number of other "eligible" animals	× 34	× 39	× 39	
Reimbursable days	× 4	× 6	× 6	
Total care and maintenance costs for other "eligible" animals	925	1,861	250	1,186
Total care and maintenance costs	<u>\$ 16,144</u>	<u>\$ 25,735</u>	<u>\$ 3,463</u>	<u>\$ 13,054</u>
<b>Summary: July 1, 1998, through June 30, 2003 and July 1, 2005, through June 30, 2008</b>				
Care and maintenance of dogs and cats	\$ 470,709	\$ 109,987	\$ 23,480	\$ (337,242)
Care and maintenance of other "eligible" animals	24,049	11,618	2,322	(10,109)
Total care and maintenance costs	<u>\$ 494,758</u>	<u>\$ 121,605</u>	<u>\$ 25,802</u>	<u>\$ (347,351)</u>

<sup>1</sup> Minor calculation variances occur due to rounding of the percentages/amounts to two decimal points.

<sup>2</sup> Includes related indirect costs.

<sup>3</sup> Costs were reimbursable for other animals beginning on January 1, 1999. Therefore, the number of reimbursable days was changed from six days to three days. Costs of dogs and cats were not reimbursable until July 1, 1999.

# Findings and Recommendations

## FINDING 1— Unallowable and misclassified computer software costs

The city claimed \$32,844 to procure computer software. We determined that \$4,483 is allowable, and \$28,361 is unallowable: \$9,491 is unallowable, \$10,405 was reclassified to the Non-Medical Records cost component (see Finding 7), and \$8,465 was reclassified to the Procuring Equipment cost component (see Finding 9).

The following table summarizes the claimed, allowable, and unallowable costs for the audit period by fiscal year:

<u>Category</u> <u>Fiscal Year</u>	<u>Amount</u> <u>Claimed</u>	<u>Amount</u> <u>Allowable</u>	<u>Audit</u> <u>Adjustment</u>
Salaries and benefits:			
1999-2000	\$ 650	\$ 650	\$ —
Total salaries and benefits	650	650	—
Related indirect costs:			
1999-2000	120	120	—
Total related indirect costs	120	120	—
Materials and supplies:			
1999-2000	16,084	3,713	(12,371)
2000-01	11,345	—	(11,345)
Total materials and supplies	27,429	3,713	(23,716)
Contract services:			
2005-06	1,008	—	(1,008)
2006-07	3,637	—	(3,637)
Total contract services	4,645	3,713	(4,645)
Total	\$ 32,844	\$ 4,483	\$ (28,361)

### Salaries and Benefits

The city claimed \$650 in salaries and benefits for fiscal year (FY) 1999-2000 and \$120 in related indirect costs. The costs were incurred for the Animal Shelter Manager to research various computer software systems and negotiate with the vendor. We determined that these costs are allowable.

### Overstated/Misclassified Materials and Supplies

The city claimed \$27,429 in material and supply costs (\$16,084 for FY 1999-2000 and \$11,345 for FY 2000-01). We determined that \$3,713 was allowable, \$9,491 was unallowable, \$5,760 was reclassified to the Non-Medical Records cost component, and \$8,465 was reclassified to the Procuring Equipment cost component.

In FY 1999-2000, the city acquired the Chameleon software system for its animal shelter operations and paid fees totaling \$10,609. The city included the entire amount in its claim. However, the city determined that only 35% of the software system was used for mandated activities. Accordingly, \$3,713 of the initial fee is reimbursable as the pro rata share applicable to the mandated program and the remaining \$6,896 is unallowable.

The unallowable costs occurred because the city claimed training costs twice (\$2,400), claimed unsupported costs (\$195), and claimed costs greater than the pro rata share for software acquisition costs (\$6,896). The unallowable training costs were already claimed and allowable under the cost component of training for FY 1999-2000. The \$195 of unsupported costs appears to be a calculation error made in the city's claim for FY 1999-2000.

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The misclassified costs occurred because the city claimed annual licensing fees of \$2,880 for both FY 1999-2000 and FY 2000-01 under this cost component that should have been claimed under the cost component of Non-Medical Records. In addition, the city claimed \$8,465 for the purchase of computer equipment under this cost component for FY 2000-01 that should have been claimed under the cost component of Procuring Equipment.

### **Misclassified Contract Services**

The city claimed \$4,645 in contract services costs (\$1,008 for FY 2005-06 and \$3,637 for FY 2006-07) under this cost component. We determined that these costs should have been claimed under the cost component of Non-Medical Records.

The parameters and guidelines (Section IV.A.3–One Time Activities) identify the following one-time reimbursable activity:

Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8). If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

### Recommendation

We recommend that the city ensure that claimed costs are based on eligible costs and are properly supported.

### City's Response

The city did not respond to this audit finding.

**FINDING 2—  
Overstated space and  
facilities acquisition  
costs**

The city claimed \$520,352 under this cost component. We determined that \$295,667 is allowable and \$224,685 is unallowable. The misstated costs occurred because the city claimed reimbursement using pro-rata percentages that were misstated, claimed ineligible and unsupported costs, misclassified costs, and understated allowable costs.

Allowable costs for this cost component are based on a formula that includes all costs incurred by the city applicable to animal shelter construction multiplied by a ratio of animals euthanized after the required holding period, to the number of animals housed at the shelter during the required holding period. We made adjustments to gross construction costs incurred and the pro rata animal population information.

The following table summarizes the claimed, allowable, and unallowable costs for the audit period by fiscal year:

<u>Category</u> <u>Fiscal Year</u>	<u>Amount</u> <u>Claimed</u>	<u>Amount</u> <u>Allowable</u>	<u>Audit</u> <u>Adjustment</u>
Salaries and benefits:			
1999-2000	\$ 2,206	\$ 2,206	\$ —
2000-01	2,069	2,069	—
Total salaries and benefits	<u>4,275</u>	<u>4,275</u>	<u>—</u>
Related indirect costs:			
1999-2000	408	408	—
2000-01	412	412	—
Total related indirect costs	<u>820</u>	<u>820</u>	<u>—</u>
Materials and supplies:			
1998-99	40,633	248	(40,385)
1999-2000	352,121	192,577	(159,544)
2000-01	122,503	97,747	(24,756)
Total materials and supplies	<u>515,257</u>	<u>290,572</u>	<u>(224,685)</u>
Total	<u>\$ 520,352</u>	<u>\$ 295,667</u>	<u>\$ (224,685)</u>

*Background—Construction of Additional Shelter Space*

On November 9, 1999, the City Council approved plans and specifications for construction of 6,700 square feet of additional kennel space, adoption gallery, night deposit area, get-acquainted room, and grooming and laundry rooms. The project also included an outside concrete pad for the freezer unit and filling the existing loading ramp to provide better access and additional parking space. On January 4, 2000, the city awarded the project to Sevan Construction, Inc. of San Mateo in the amount of \$869,000. Additional costs budgeted for the project included \$140,000 for city-furnished equipment (cages, kennels, etc.), \$135,000 for design and administration, and \$76,000 for inspection. The total estimated costs for the project were \$1,200,000. The project was completed during FY 2000-01.

### *Construction Costs Incurred*

Costs incurred for construction were adjusted for the following reasons:

- The city applied offsetting revenues totaling \$64,550 against gross construction costs for FY 2000-01. We determined that no offset was required. 11-9811-I-01
- The city did not use the correct pro rata representation of impounded stray or abandoned dogs, cats, and other animals held during the increased holding period that died or were ultimately euthanized to the total population of animals housed in the facility during the required holding period.

### **Overstated Materials and Supplies**

#### *Gross Construction Costs*

Gross construction costs incurred were adjusted upwards by \$64,550 for FY 2000-01. The city applied offsetting revenues totaling \$64,550 against gross construction costs incurred totaling \$354,155. We determined that no offset was required.

#### *Pro Rata Representation of Animals*

The parameters and guidelines adopted on February 28, 2002, state that reimbursement is based on the number of animals that “die during the increased holding period or are ultimately euthanized (numerator) to the total population of animals housed at the facility (denominator).” For the purposes of this calculation, the term “animals that are held and die during the increased holding period” means that they died of natural causes and the term “are ultimately euthanized” means only animals that were euthanized *after* the required holding period.

The parameters and guidelines (Section III–Period of Reimbursement) also state that costs incurred for Food and Agriculture Code sections 31108 (stray dogs) and 31752 (stray cats), as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.

We used the animal census data that was provided by the city to determine the total number of animals housed at the facility during the required holding period, the number of stray and abandoned animals that died of natural causes during the required holding period, and the number of stray and abandoned animals that were ultimately euthanized after the required holding period.

For FY 1998-99, only “other animals” are eligible for reimbursement. As animal census information for FY 1998-99 was unavailable, we used an average of the last six years of the audit period to determine the number of eligible “other animals.” In addition, reimbursement for “other animals” begins on January 1, 1999, so we divided the six-year average of eligible “other animals” by two.

For FY 1999-2000, we also used an average of the last six years of the audit period to determine both the number of eligible animals (the number of eligible euthanized or dead dogs, cats, and other animals) and the total population of animals (total number of animals that came into the shelter, excluding those dead on arrival). We used an average because the shelter’s animal database information for FY 1999-2000 was incomplete.

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For FY 2000-01, we extracted the required animal census data from the city’s Chameleon software system database.

Based on the changes that we made to the pro rata percentages of animals, the following table summarizes the claimed and allowable materials and supplies costs by fiscal year:

Fiscal Year	Eligible No. of Animals	Total No. of Animals	Ratio	Total Construction Costs	Reimbursable Amount
<b>Claimed:</b>					
1998-99	—	—	100.00%	\$ 40,633	\$ 40,633
1999-2000	2,091	4,177	50.10%	702,837	352,121
2000-01	2,075	4,908	42.30%	289,605	122,503
Total claimed costs				<u>1,033,075</u>	<u>515,257</u>
<b>Allowable:</b>					
1998-99	27	4,431	0.61%	40,633	248
1999-2000	1,214	4,431	27.40%	702,837	192,577
2000-01	1,181	4,279	27.60%	354,155	97,747
Total allowable costs				<u>\$1,097,625</u>	<u>290,572</u>
Audit adjustment					<u>\$ (224,685)</u>

The program’s parameters and guidelines (Section IV.B.1–Acquisition of Additional Space and/or Construction of New Facilities) identify the following reimbursable activities:

Beginning January 1, 1999 – acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the increased holding period specified in Sections IV (B) (3) and (4) of these parameters and guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility. The population of animals housed in the facilities includes those animals that are excluded from reimbursement, as specified in Sections IV (B)(3) and (4) of these parameters and guidelines during the entire holding period required by Food and Agriculture Code sections 31108, 31752, and 31753.

### Recommendation

We recommend that the city establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

### City's Response

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The City believes the Controller error in its interpretation of the parameters and guidelines provisions related to reimbursement of construction costs. It did not use the proper ratio of animals euthanized when calculating the costs for the initial fiscal year (FY 1998-99). The City also believes the Controller inappropriately applied the Purifoy case decision retroactively, which impacts the calculation of eligible costs in all three years.

The Controller's disallowance of over ninety-nine percent (99%) of the construction costs incurred and claimed in FY 1998-99 is due to the Controller's misinterpretation of what census data should be used to calculate the percentage of reimbursable costs incurred by the City. Allowable costs for this component are based on a formula that includes all costs incurred by the City applicable to animal shelter construction multiplied by a ratio of animals euthanized after the required holding period to the number of animals housed at the shelter during the required holding period.

The Controller disallowed \$40,385 of \$40,633 of the claimed costs in the fiscal year because in calculating those costs, it only used the number "other animals" euthanized to the total population of the "other animals." The Controller comments:

"For FY 1998-99, only "other animals" are eligible for reimbursement. As animal census information for FY 1998-99 was unavailable, we used an average of the last six fiscal years of the audit period to determine the number of eligible "other animals." In addition, for reimbursement for "other animal" begins on January 1, 1999, so we divided the six-year average of eligible "other animals" by two.

The Commission, when addressing the construction of new facilities in its statement of decision, found that the Commission regulations allow reimbursement for the most reasonable methods of complying with the mandated activities. The Commission left the specific methodology for making that determination to be made during the parameter and guidelines process. In determining what portion of new facilities [sic] should be reimbursed, the Commission concluded that it should be based on the increased costs to house the additional animal population directly related to the additional number of animals to be cared for due to the increased holding period that were ultimately euthanized. The Controller takes the position that the increased number of animals for which the costs were incurred between January 1, 1999 and June 30, 1999 should not include the costs for dogs and cats. The parameters and guidelines did not suggest that that six month period should limit the state's share of the costs to only considering eligible construction costs for "other animals."

The parameters and guidelines provide that beginning on January 1, 1999, the eligible costs include the construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals that die during the

increased holding period or are ultimately euthanized. Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animal that are held during the increased holding period and died during the increased hold period or are ultimately euthanized, to the total population of animal housed in the facility.

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In no place is there any reference to removing the number of dogs and cats from determining what construction costs should be reimbursed. The City requests the Controller to recalculate the costs for FY 1998-99 and restore the cost claimed by the City for that period. In accordance with the Controller's methodology for used in other calculations, the City suggests the six-year average of all dogs, cats and other animals be used to make that calculation.

In the 1999-2000 and 2000-2001 fiscal years, the Controller reduced the number of eligible animals contained in the reimbursement formula by nearly fifty percent (50%). In FY 1999-2000, the Controller reduced the ratio of allowable costs from 50.10% to 27.40% and in FY 2000-01 from 42.30% to 23.51%.

The Controller, by retroactively applying the Purifoy decision, understated the proportionate share of costs to construct the new facilities. The City requests the Controller recalculate the eligible costs by including Saturday as a business day.

#### SCO's Comment

Subsequent to the issuance of the draft audit report, we revised the audit finding to correct the reimbursement ratio for FY 2000-01 from 23.51% to 27.60%. As a result, allowable materials and supplies costs increased by \$14,485, from \$276,087 to \$290,572. The reimbursement ratio was changed because the total number of animals used in the calculation should have been 4,279 instead of 5,024.

The city believes that unallowable construction costs for FY 1998-99 is due to the SCO's misinterpretation of what census data should be used to calculate the percentage of reimbursable costs incurred by the city. In its response, the city states that "In no place is there any reference to removing the number of dogs and cats from determining what construction costs should be reimbursed."

We disagree. We concur that the parameters and guidelines allow reimbursement under this cost component beginning January 1, 1999. However, while the period of reimbursement for "other" animals began as of January 1, 1999, the parameters and guidelines state that allowable costs for stray dogs and cats are reimbursable as of July 1, 1999 (FY 1999-2000). Therefore, allowable costs for stray or abandoned dogs and cats are not reimbursable for **any** cost component of the mandated program until July 1, 1999 (FY 1999-2000).

The parameters and guidelines (Section III-Period of Reimbursement) state:

However, except for the amendments to Food and Agriculture Code sections 3 1108 and 3 1752, Statutes of 1998, Chapter 752 became

operative and effective on January 1, 1999. Therefore, except for amendments to Food and Agriculture Code sections 3 1108 and 3 1752, the costs incurred for Statutes of 1998, Chapter 752, are eligible for reimbursement on or after January 1, 1999.

Section 21 of Statutes of 1998, Chapter 752 established an operative date of July 1, 1999 for the amendments to Food and Agriculture Code section 3 1108 (holding period for stray dogs) and Food and Agriculture sections 3 1752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code sections 3 1108 and 3 1752, as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.

Therefore, we conclude that the parameters and guidelines make a clear distinction as to when reimbursement begins for dogs and cats versus other animals.

In addition, the city believes the SCO understated the proportionate share of costs to construct the new facility by retroactively applying the *Purifoy* decision, which excluded Saturday as a business day. We disagree.

The reduction in the reimbursement ratios for FY 1999-2000 and FY 2000-01 were not made solely because we excluded Saturday as a business day for the purposes of the mandated program. In its claims for both fiscal years, the city did not provide worksheets showing how it computed the number of “eligible animals” or the “total number of animals” that it used to determine reimbursement ratios of 50.10% and 42.30% respectively.

FY 1999-2000 was the first year that the city used the Chameleon software system. However, shelter management acknowledged that the city’s animal database for that year was incomplete. Accordingly, we used averages of the last six years of the audit period to determine the eligible number of animals (2,091) and the total number of animals (4,908).

For FY 2000-01, we analyzed the city’s animal database information and revised the eligible number of animals from 2,075 to 1,181. As previously mentioned, the city did not provide a worksheet showing how it determined that 2,075 animals were eligible. In our analysis, we applied the requirements of the parameters and guidelines, and eligible animals include those that died during the increased holding period plus those that were ultimately euthanized (i.e., euthanized after the required holding period). Our analysis took into account that Saturday was not to be considered as a business day, which is consistent with the Appellate Court decision in the case of *Purifoy et al v. Howell*. However, had we considered Saturday as a business day, the number of eligible animals would have only increased by 147, from 1,181 to 1,328 and allowable costs would have increased by \$12,183.

Our comments relating to the city’s comments on the retroactive application of the Appellate Court decision in the case of *Purifoy et al v. Howell* are provided in the Other Issue section of the audit report.

**FINDING 3—  
Unallowable care and  
maintenance costs**

The city claimed \$494,758 during the audit period for the care and maintenance of stray and abandoned animals (\$470,709 for dogs and cats and \$24,049 for other animals) that die during the increased holding period or are ultimately euthanized. We determined that \$147,407 was allowable and \$347,351 was unallowable. The costs are unallowable because the city misstated animal census data, co-mingled costs for veterinary care and lost and found lists within the actual cost formula, and claimed salaries and benefits costs for ineligible employees. We also determined that the city understated costs for food and supplies and salaries and benefits.

The following table summarizes the claimed, allowable, and unallowable care and maintenance costs for the audit period separately for dogs and cats and other animals by fiscal year. Refer to Schedule 2 (Summary of Care and Maintenance Costs) for further details.

Fiscal Year	Dogs and Cats			Other Animals		
	Claimed	Allowable	Adjustment	Claimed	Allowable	Adjustment
1998-99	\$ —	\$ —	\$ —	\$ 850	\$ 589	\$ (261)
1999-2000	105,094	11,032	(94,062)	1,529	1,027	(502)
2000-01	99,787	14,293	(85,494)	1,715	467	(1,248)
2001-02	130,269	16,855	(113,414)	3,122	1,381	(1,741)
2002-03	31,717	12,568	(19,149)	1,667	1,398	(269)
2005-06	42,261	18,844	(23,417)	1,901	2,015	114
2006-07	46,362	32,788	(13,574)	12,340	4,952	(7,388)
2007-08	15,219	27,087	11,868	925	2,111	1,186
Total	<u>\$ 470,709</u>	<u>\$ 133,467</u>	<u>\$ (337,242)</u>	<u>\$ 24,049</u>	<u>\$ 13,940</u>	<u>\$ (10,109)</u>

The following table summarizes the combined claimed, allowable, and unallowable costs for the care and maintenance cost component for the audit period:

Fiscal Year	Combined Dogs, Cats, and Other Animals		
	Claimed	Allowable	Adjustment
1998-99	\$ 850	\$ 589	\$ (261)
1999-2000	106,623	12,059	(94,564)
2000-01	101,502	14,760	(86,742)
2001-02	133,391	18,236	(115,155)
2002-03	33,384	13,966	(19,418)
2005-06	44,162	20,859	(23,303)
2006-07	58,702	37,740	(20,962)
2007-08	16,144	29,198	13,054
Total	<u>\$ 494,758</u>	<u>\$ 147,407</u>	<u>\$ (347,351)</u>

The parameters and guidelines (section IV.B.3—Care and Maintenance for Impounded Stray and Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized) identify the following reimbursable activities:

Beginning July 1, 1999, for providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized The increased holding period shall be measured by calculating the difference between the days from the day of capture and four or six business days from the day after impoundment.

The parameters and guidelines (section IV.B.4–Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized) identify the following reimbursable activities:

Beginning on January 1, 1999 for providing care and maintenance for stray or abandoned animals (specified in Food and Agriculture Code Section 31753) the die during the increased holding period or are ultimately euthanized.

Eligible claimants are not entitled to reimbursement for the care and maintenance of the following population of dogs, cats, and other animals:

- Stray or abandoned dogs, cats, and other animals that are irremediably suffering from a serious illness or severe injury;
- Newborn stray or abandoned dogs, cats, and other animals that need maternal care and have been impounded without their mothers;
- Stray or abandoned dogs, cats, and other animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal;
- Owner-relinquished dogs, cats and other animals; and
- Stray or abandoned dogs, cats, and other animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

The parameters and guidelines state that claimants may elect to use either the Actual Cost Method or the Time Study Method to claim costs for the care and maintenance of impounded stray or abandoned dogs, cats, and other animals that die during the increased holding period or are ultimately euthanized. The city elected to use the actual cost method to claim these costs.

The parameters and guidelines specify the following steps for claiming costs using the Actual Cost Method:

Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period, as follows:

- a) Determine the total annual cost of care and maintenance for all dogs, cats and other animals impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
- b) Determine the average daily census of all dogs, cats and other animals. For purposes of claiming reimbursement under IV.B.3, average daily census is defined as the average number of all dogs and cats at a facility housed on any given day, in 365-day period and the average number of all other animals at a facility housed on any given day in a 365-day period.
- c) Multiply the average daily census of dogs, cats and other animals by 365 to calculate the yearly census of dogs and cats and the yearly census of other animals.

- d) Divide the total annual cost of care by the yearly census of dogs and cats to calculate the cost per dog and cat per day and by the yearly census of other animals to calculate the cost per other animal per day.
- e) Multiply the cost per animal per day by the number of impounded stay or abandoned dogs, cats, and other animals that die during the increase holding period, or are ultimately euthanized by each reimbursable day.

Reimbursable days for dogs and cats is the difference between three days from the day of capture, and four or six business days from the day after impoundment. The reimbursable days for other animals are four or six business days from the day after impoundment.

### Care and Maintenance Formula

The city elected to use the Actual Cost Method to claim costs; the parameters and guidelines provide for a formula-driven methodology to determine allowable mandated costs for the care and maintenance of dogs, cats, and other animals. The use of this method requires claimants to calculate the total amount of eligible costs incurred to provide care and maintenance for the animals housed in its shelter. This total is divided by the annual census of animals housed in the shelter to determine a cost per animal per day.

The next element of the formula is adding the number of stray and abandoned animals that died of natural causes during the holding period plus those animals that were euthanized after the required holding period. This total number of animals is then multiplied by the cost per animal per day. The resulting amount represents allowable costs for providing care and maintenance. Our calculations took into consideration that the required holding period does not include Saturday as a business day. This is consistent with an Appellate Court decision dated March 26, 2010.

The mandate reimburses claimants for costs associated with animals that were not relinquished, redeemed, adopted, or released to a nonprofit agency—animals for which the local agency was unable to assess fees to recover such costs.

Costs incurred by the city for care and maintenance consisted of salaries and benefits, materials and supplies, and related indirect costs. We made adjustments to the costs incurred by the city and to the animal data that was used to claim costs. As a result, we adjusted the costs per animal per day.

The table in Schedule 2 summarizes the changes made to claimed costs for animal care and maintenance. These changes consisted of changes to total annual costs incurred by the city for animal care and maintenance (salaries, benefits, indirect costs, and services and supplies) and animal census data used to determine the cost per animal per day. The table also shows changes to the number of eligible animals and the number of reimbursable days that were used to determine reimbursable costs for each year of the audit period.

*Labor—Salaries, Benefits, and Related Indirect Costs*

For all years of the audit period, the city claimed 80% of labor costs incurred for its full-time animal care attendants as time spent on care and maintenance. The city did so in consideration of the fact that costs for these employees were also included in other components of the city’s claims. We determined that the 80% amount claimed is reasonable. However, the city should have also included 80% of actual salaries paid to part-time animal care attendants in the computation of labor costs.

The city also claimed 30% of labor costs incurred for the Senior Animal Care Attendant/Animal Care Attendant Supervisor Position. The main duty of this employee classification is to provide supervisory assistance to animal care attendants. We concluded that the city did not support that this employee classification spent 30% of his time performing care and maintenance activities. Accordingly, all costs claimed for supervisory Animal Care Attendant positions are unallowable.

**Materials and Supplies**

*Food*

The city has a contract with a supplier that provides animal food to the shelter for a specified amount per year. The city determined its costs to be \$8,752 per year for FY 2005-06 through FY 2007-08. However, the city’s shelter staff was able to compile additional invoices for food that were not claimed. We determined that additional costs totaling \$23,470 are allowable (\$3,329 for FY 2005-06, \$14,127 for FY 2006-07 and \$6,014 for FY 2007-08); these costs will be included in the materials and supplies portion of the actual cost formula.

*Supplies*

The city claimed \$27,800 for supplies in every year of the audit period as “other stuff.” This amount was based on estimates and is unallowable. During the audit, shelter staff was able to compile invoices to adequately support costs incurred for supplies in the total amount of \$183,083 (\$47,152 for FY 2005-06, \$66,933 for FY 2006-07 and \$68,997 for FY 2007-08). We included these costs in the materials and supplies portion of the actual cost formula.

We used the average amount of supplies for these three years (\$61,028) as the allowable cost for supplies in the actual cost formulas for all five earlier years of the audit period.

The following table summarizes the claimed and allowable costs for materials and supplies:

Fiscal Year	Food			Supplies		
	Claimed	Allowable	Adjustment	Claimed	Allowable	Adjustment
1998-99	Unknown	\$ 8,752	\$ 8,752	Unknown	\$ 61,028	\$ 61,028
1999-2000	Unknown	8,752	8,752	Unknown	61,028	61,028
2000-01	Unknown	8,752	8,752	Unknown	61,028	61,028
2001-02	Unknown	8,752	8,752	Unknown	61,028	61,028
2002-03	Unknown	8,752	8,752	Unknown	61,028	61,028
2005-06	Unknown	12,081	12,081	36,552	47,152	10,600
2006-07	Unknown	22,879	22,879	36,552	66,933	30,381
2007-08	Unknown	14,766	14,766	36,552	68,997	32,445
Total	\$ —	\$ 93,486	\$ 93,486	\$ 109,656	\$ 488,222	\$ 378,566

### **Comingled Costs**

For FY 1999-2000 through FY 2002-03, the city included the costs of veterinary care related to the performance of initial physical exams and administration of wellness vaccinations into its actual cost formulas for care and maintenance. These costs are not reimbursable under this cost component and were removed from the actual cost formulas for those years.

### **Annual Census Data**

The yearly census refers to the total number of days that all animals were housed in the shelter. The actual cost formula requires the eligible cost of care to be divided by the yearly census to arrive at an average cost per animal per day. The cost per animal per day is then multiplied by the eligible number of animals and the number of increased days.

We determined the eligible number of animals to apply to the actual cost formula for all years of the audit period. We consistently applied the exclusions per the parameters and guidelines to the raw animal data provided by the animal shelter.

We applied costs per animal per day to the eligible number of dogs and cats impounded at the city's shelter for the two additional days required by the mandated program. We also applied costs per animal per day to the eligible number of "other animals" for all five days of the required holding period.

### **Increased Holding Period**

A recent Appellate Court ruling in the case of *Purifoy v. Howell* determined that Saturday is not considered a business day for the purposes of this mandated program. Therefore, we determined that the increased holding period for dogs and cats changed from 2 days to 3 days and the increased holding period for other animals increased from 5 days to 6 days.

### **Recommendation**

We recommend that the city establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

### **City's Response**

The city did not respond to this audit finding.

**FINDING 4—  
Unallowable holding  
period costs**

The city claimed \$1,050,635 for the Holding Period component during the audit period. We determined that \$340,782 is allowable and \$709,853 is unallowable. The unallowable costs occurred because the city claimed employee classifications that were not reimbursable. The city also did not account for the animal shelter being closed on the last Saturday of the month in the last four years of the audit period. For these years, we allowed costs for the shelter being open an additional hour on 12 Wednesdays per year.

The following table summarizes the claimed, allowable, and unallowable holding period costs separately for salaries and benefits and related indirect costs for the audit period by fiscal year:

Fiscal Year	Salaries and Benefits			Indirect Costs		
	Claimed	Allowable	Adjustment	Claimed	Allowable	Adjustment
1998-99	\$ 58,686	\$ 869	\$ (57,817)	\$ 13,908	\$ 206	\$ (13,702)
1999-2000	117,010	36,982	(80,028)	21,647	6,842	(14,805)
2000-01	123,954	39,695	(84,259)	24,667	7,899	(16,768)
2001-02	141,367	40,629	(100,738)	27,849	8,004	(19,845)
2002-03	101,147	35,575	(65,572)	16,386	5,763	(10,623)
2005-06	89,653	40,363	(49,290)	14,563	6,557	(8,006)
2006-07	110,520	42,092	(68,428)	31,631	12,047	(19,584)
2007-08	138,490	49,878	(88,612)	19,157	7,381	(11,776)
Total	<u>\$ 880,827</u>	<u>\$ 286,083</u>	<u>\$ (594,744)</u>	<u>\$ 169,808</u>	<u>\$ 54,699</u>	<u>\$ (115,109)</u>

The following table summarizes total claimed, allowable, and unallowable costs for the Holding Period cost component by fiscal year:

Fiscal Year	Salaries, Benefits, and Indirect Costs		
	Claimed	Allowable	Adjustment
1998-99	\$ 72,594	\$ 1,075	\$ (71,519)
1999-2000	138,657	43,824	(94,833)
2000-01	148,621	47,594	(101,027)
2001-02	169,216	48,633	(120,583)
2002-03	117,533	41,338	(76,195)
2005-06	104,216	46,920	(57,296)
2006-07	142,151	54,139	(88,012)
2007-08	157,647	57,259	(100,388)
Total	<u>\$ 1,050,635</u>	<u>\$ 340,782</u>	<u>\$ (709,853)</u>

The parameters and guidelines (Section IV.B.5–Agencies Using the Holding Period of Four Business Days after the Day of Impoundment) identify the following reimbursable activities:

Beginning July 1, 1999, for impounded dogs and cats, and beginning January 1, 1999, for the impounded animals specified in Food and Agriculture Code section 31753 (“other animals”), for either:

1. Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
2. For those local agencies with fewer than three full time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owner to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

## Hours of Operation

The city's current Notice of Impoundment (NOI) shows the hours of operation for the city's animal shelter. The NOI is posted to disclose where and when owners can pick up their impounded animals. For the later years of the audit (FY 2002-03, FY 2005-06, FY 2006-07, and FY 2007-08), the animal shelter was closed on Sundays and Mondays. The shelter was open an extra hour on Wednesdays and was also open six hours on Saturdays in order to comply with the mandate. However, the shelter was closed on the last Saturday of every month. Therefore, allowable costs are for the extra animal shelter employees needed for owner redemption for 40 Saturdays a year (at six hours per additional employee) as well as 12 Wednesday evenings a year (at one hour per additional employee).

For the earlier years of the audit period (FY 1998-99, FY 1999-2000, FY 2000-01, and FY 2001-02) the shelter was open for 6 hours on every Saturday of the year but was not open an extra hour on Wednesdays, as shown on an NOI dated October, 2001. According to shelter staff, this was also the animal shelter's schedule prior to October 2001. Therefore, allowable costs are for the extra animal shelter employees needed for owner redemption for 52 Saturdays a year (at six hours per additional employee) for these four years.

## Staffing Requirements

We determined that when the shelter is open to the public to make animals available for owner redemption, one additional Animal Care Attendant, two Police Records Clerks II, one "floating" Police Records Clerk II (may be on shelter staff on limited duty), and one Senior Police Records Clerk Supervisor or Acting Records Supervisor were on duty to perform the required mandated activities. Our calculations of allowable costs for each year of the audit period were based on the salaries and benefits and related indirect costs of these employees according to the hours of operation noted in the paragraph above.

As noted below, the city's claims included costs under this cost component for all shelter employees that were on duty during the holding period days. Only the employees noted above were on duty to make animals available for owner redemption. However, the additional employees on duty also performed reimbursable activities that are already included in other cost components of the city's claims (care and maintenance, feral cats, lost and found lists, non-medical records, and necessary and prompt veterinary care).

For FY 1998-99, the city claimed 2,808 hours for the six-month period allowable for seven Animal Care Attendants, three Police Records Clerks, one Animal Control Officer, and one Senior Animal Care Attendant for six hours per employee for every Saturday. For FY 1998-99, making dogs and cats available for owner redemption is not reimbursable. However, costs incurred for owner redemption of "other animals" was reimbursable beginning January 1, 1999. We determined that shelter employees worked 780 total hours during the 26 Saturdays that the shelter was open between January 1 and June 30, 1999. As

“other animals” comprised 4.72% of the total animal population for FY 1998-99, that pro-rata percentage was applied to the 780 employee hours. Accordingly, we determined that 37 total hours were allowable.

For FY 1999-2000, FY 2000-01, and FY 2001-02, the city claimed 5,616 employee hours for each year for seven Animal Care Attendants, three Police Records Clerks, one Animal Control Officer, and one Senior Animal Care Attendant for six hours per employee for every Saturday. We calculated allowable costs based on the shelter schedule for these years and the additional employees required for this cost component. We determined that 1,560 employee hours were allowable for each of these fiscal years.

For FY 2002-03, the city claimed 3,744 employee hours for seven full-time Animal Care Attendants, two additional part-time Animal Care Attendants, three Police Records Clerks, and one Senior Animal Care Attendant for six hours per employee for every Saturday. We determined that 1,260 employee hours were allowable for this fiscal year.

For FY 2005-06, the city claimed 2,912 employee hours for five Animal Care Attendants, two Police Records Clerks, and one Senior Animal Care Attendant, one Acting Records Supervisor, and one Volunteer Coordinator for six hours per employee for every Saturday. We determined that 1,260 employee hours were allowable for this fiscal year.

For FY 2006-07 and FY 2007-08, the city claimed 3,432 employee hours for five Animal Care Attendants, four Police Records Clerks, one Senior Animal Care Attendant, one Senior Records Clerk, and one Animal Care Attendant Supervisor for 6 hours per employee for every Saturday. We determined that 1,260 employee hours were allowable for both years.

The following table summarizes the claimed and allowable hours for making animals available for owner redemption per the Holding Period cost component on Saturdays:

Fiscal Year	Hours		
	Claimed	Allowable	Adjustment
1998-99	\$ 2,808	\$ 37	\$ (2,771)
1999-2000	5,616	1,560	(4,056)
2000-01	5,616	1,560	(4,056)
2001-02	5,616	1,560	(4,056)
2002-03	3,744	1,260	(2,484)
2005-06	2,912	1,260	(1,652)
2006-07	3,432	1,260	(2,172)
2007-08	3,432	1,260	(2,172)
Total	<u>\$ 33,176</u>	<u>\$ 9,757</u>	<u>\$ (23,419)</u>

Recommendation

We recommend that the city establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

### City's Response

The City objects to the Controller's determination that when the shelter is open to the public on Saturday's, only a portion of its staff time and costs are reimbursable. The City contends that the Animal Adoption mandate requires the city to be open on Saturdays for business operations that are reasonably required by the Hayden Bill.

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In arguing that the City should not be reimbursed for all the staffs present on Saturday, the SCO is relying only on the language in the parameters and guidelines (P's and G's) that the reason to be open for on a weekend is only to make animals available for owner redemption. Therefore, the Controller concludes, that the costs for only those staff members involved with making animals available should be reimbursable. The Ps & Gs, however, make no such distinction. Indeed, Food and Agriculture Code sections 31108, 31752 and 31753 set forth the requirement that the shelter be open on a weekday evening or a Saturday without any direction as to how that is to be accomplished. Moreover, the Commission in its Statement of Decision left the implementation of this up the shelter. The City should be allowed to staff its shelter as it sees fit to accomplish the goals set forth in statute. If the state wishes to set limits it should do so not through the SCO but through the Legislature.

### SCO's Comment

The finding and recommendation remain unchanged.

The city disputes the SCO's determination that only a portion of its staff time and costs are reimbursable under this cost component. We disagree.

The city correctly points out that SCO is relying on the language in the parameters and guidelines that the reason to be open on a weekend is to make animals available for owner redemption on one weekday evening until 7:00 p.m. or on one weekend day. Therefore, we used this criterion to determine the actual costs associated with making the animals available for owner redemption. Our audit report notes the additional employee classifications that performed these activities during the audit period. All salary, benefit, and related indirect costs incurred for these employees to be on duty during Saturdays were reimbursable.

However, in its response, the city fails to recognize that costs for other staff on duty during Saturdays are already reimbursable within other cost components of the mandated program. For example, the Animal Care Attendants not involved with duties under this cost component as well as the Senior Animal Care Attendants' salaries, benefits, and related indirect costs are allowable under the Care and Maintenance cost component. In addition, costs incurred for these and other employee classifications on duty during Saturdays are also reimbursable for providing feral cat testing, performing lost-and-found list activities, processing non-medical records, performing initial physical examinations, and administering wellness vaccines. Such costs were supported by the time studies that the city conducted. The costs for these employees cannot also be reimbursable under the Holding Period cost component.

In addition, some staff on duty during Saturdays are performing activities not reimbursable under the mandated program. Just because the mandated program requires agencies to be open extra hours one weekday evening or on one weekend day to make animals available for owner redemption does not make activities such as euthanasia, spay and neutering procedures, implanting microchips, licensing, processing animal adoptions, as well as other unallowable activities temporarily reimbursable.

We believe that our approach to the mandated program provides the intended reimbursement allowable under the mandated program per the requirements of the adopted parameters and guidelines.

**FINDING 5—  
Understated feral cats costs**

The city claimed \$8,803 during the audit period under this cost component. We determined that \$14,210 was allowable. The costs were understated by \$5,407 because the actual costs incurred to perform the mandated activities required exceeded the costs that the city estimated for the first six years of the audit period, and because the number of cats tested was misstated.

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The following table summarizes the claimed, allowable, and unallowable costs separately for salaries and benefits and related indirect costs for the audit period by fiscal year:

Fiscal Year	Salaries and Benefits			Indirect Costs		
	Claimed	Allowable	Adjustment	Claimed	Allowable	Adjustment
1998-99	\$ —	\$ 620	\$ 620	\$ —	\$ 147	\$ 147
1999-2000	—	1,262	1,262	—	233	233
2000-01	—	1,067	1,067	—	212	212
2001-02	—	1,527	1,527	—	301	301
2002-03	3,023	1,677	(1,346)	490	272	(218)
2005-06	840	2,013	1,173	137	327	190
2006-07	724	1,941	1,217	207	555	348
2007-08	2,971	1,791	(1,180)	411	265	(146)
Total	\$ 7,558	\$ 11,898	\$ 4,340	\$ 1,245	\$ 2,312	\$ 1,067

The following table summarizes total claimed, allowable, and unallowable costs for the Feral Cats cost component by fiscal year:

Fiscal Year	Salaries, Benefits, and Indirect Costs		
	Claimed	Allowable	Adjustment
1998-99	\$ —	\$ 767	\$ 767
1999-2000	—	1,495	1,495
2000-01	—	1,279	1,279
2001-02	—	1,828	1,828
2002-03	3,513	1,949	(1,564)
2005-06	977	2,340	1,363
2006-07	931	2,496	1,565
2007-08	3,382	2,056	(1,326)
Total	\$ 8,803	\$ 14,210	\$ 5,407

The city estimated costs for this component for the first six years of the audit period. In addition, the costs were not claimed under this cost component for the first four years of the audit period because they were commingled in the city’s claims either as part of the non-medical records cost component or the care and maintenance cost component. The city also misstated the number of cats tested. The city conducted a time study in July of 2007, and used the results to claim costs for FY 2006-07 and FY 2007-08. We also used the time study results to determine allowable costs for the first six years of the audit period.

**Time Study**

The city conducted a time study in July of 2007 to support the time it takes shelter staff to verify whether a cat is feral or tame. The city documented the time it took Animal Care Attendants, Senior Animal Care Attendants, and Senior Police Records Clerks II to conduct a feral cat test. The time study determined that the above employees spent an average of 1 minute, 54 seconds (1.9 minutes) per cat to determine if the cat was feral or tame.

We analyzed the time study results and applied them to the entire audit period, including the first four audit years when the city did not have any support for this component. Although the calculations of the time study were correct, the percentages of time spent by an Animal Care Attendant (46.48% of the feral cat tests) and the Senior Police Records Clerk II (12.67% of the feral cat tests) were transposed. As noted above, the time study showed that employees spent an average of 1.09 minutes per cat to determine if the cat was feral or tame, but the city applied the time study results with the transposed percentages.

The city's Kennel Statistics Reports provided the maximum eligible number of cats that may have had feral cat tests. These reports detailed the number of cats and kittens and their final outcome per fiscal year. We interviewed the Senior Records Clerk to determine which categories of cats and kittens might have received a feral cat test. The Kennel Statistics Report and the interview was essential because there is no current system in place to track exactly which cats were given a feral cat test and which were not.

The following table summarizes the claimed and allowable number of eligible cats which may have had a feral cat test during the audit period:

<u>Fiscal Year</u>	<u>Claimed</u>	<u>Allowable</u>	<u>Adjustment</u>
1998-99	\$ —	\$ 806	\$ 806
1999-2000	—	1,611	1,611
2000-01	769	1,302	533
2001-02	769	1,836	1,067
2002-03	1,060	1,811	751
2005-06	703	1,798	1,095
2006-07	694	1,661	967
2007-08	2,234	1,260	(974)
Total	<u>\$ 6,229</u>	<u>\$ 12,085</u>	<u>\$ 5,856</u>

The program's parameters and guidelines (Section IV.B.6—Feral Cats) identify the following reimbursable activity:

Beginning January 1, 1999, for verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period, if an apparently feral cat has not been reclaimed by its owner or caretaker.

#### Recommendation

We recommend that the city establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

#### City's Response

The city did not respond to this audit finding.

**FINDING 6—  
Unallowable lost and  
found lists costs**

The city claimed \$105,971 during the audit period. We determined that \$47,042 is allowable and \$58,929 is unallowable. The unallowable costs occurred because the city claimed costs based on estimates. Allowable costs were based on a time study that the city conducted during the course of the audit.

The following table summarizes the claimed, allowable, and unallowable costs separately for salaries and benefits and related indirect costs for the audit period for the Lost and Found Lists cost component by fiscal year:

Fiscal Year	Salaries and Benefits			Indirect Costs		
	Claimed	Allowable	Adjustment	Claimed	Allowable	Adjustment
1998-99	\$ 7,357	\$ 1,839	\$ (5,518)	\$ 1,744	\$ 436	\$ (1,308)
1999-2000	8,243	4,342	(3,901)	1,525	803	(722)
2000-01	9,891	4,625	(5,266)	1,968	920	(1,048)
2001-02	15,789	4,733	(11,056)	3,111	932	(2,179)
2002-03	20,597	5,071	(15,526)	3,337	822	(2,515)
2005-06	8,017	5,780	(2,237)	1,302	939	(363)
2006-07	8,389	5,994	(2,395)	2,401	1,716	(685)
2007-08	10,805	7,047	(3,758)	1,495	1,043	(452)
Total	<u>\$ 89,088</u>	<u>\$ 39,431</u>	<u>\$ (49,657)</u>	<u>\$ 16,883</u>	<u>\$ 7,611</u>	<u>\$ (9,272)</u>

The following table summarizes total claimed, allowable, and unallowable costs for the Lost and Found Lists cost component by fiscal year:

Fiscal Year	Salaries, Benefits, and Indirect Costs		
	Claimed	Allowable	Adjustment
1998-99	\$ 9,101	\$ 2,275	\$ (6,826)
1999-2000	9,768	5,145	(4,623)
2000-01	11,859	5,545	(6,314)
2001-02	18,900	5,665	(13,235)
2002-03	23,934	5,893	(18,041)
2005-06	9,319	6,719	(2,600)
2006-07	10,790	7,710	(3,080)
2007-08	12,300	8,090	(4,210)
Total	<u>\$ 105,971</u>	<u>\$ 47,042</u>	<u>\$ (58,929)</u>

**Time Study**

All costs claimed were initially unallowable because the city estimated costs claimed for this cost component. During the audit period, the city conducted a time study to determine the time required to comply with the mandated activities for this cost component. The time study results are based on time captured during a typical four week period. The time study determined that shelter employees spent a total of 183.52 hours a year to comply with all five requirements of the Lost and Found Lists component (125.23 hours by the Police Records Clerks II, 51.35 hours by the Animal Care Attendants, and 6.94 hours by the Acting Records Supervisor). Allowable hours for the classifications of Police Records Clerk II and Animal Care Attendants were applied to one employee per classification per year.

For FY 1998-99, this portion of the mandate began on January 1, 1999. Accordingly, we divided total hours allowable per the time study in half.

The program's parameters and guidelines (Section IV.B.7–Lost and Found Lists) identify the follow reimbursable activities:

Beginning January 1, 1999, for providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on “lost and found” lists maintained by the local agency;
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

#### Recommendation

We recommend that the city establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

#### City's Response

The city did not respond to this audit finding.

**FINDING 7—  
Unallowable non-  
medical records costs**

The city claimed \$81,146 for costs to maintain non-medical records. We determined that \$72,394 is allowable and \$8,752 is unallowable. The unallowable costs occurred because the city claimed costs based on estimates, misstated the number of animals processed, made calculation errors in its time study, and misclassified costs.

The following tables summarize the claimed, allowable, and unallowable costs separately for salaries and benefits and the related indirect costs, materials and supplies, and contract services for the audit period for the Non-Medical Records cost component by fiscal year:

Fiscal Year	Salaries and Benefits			Indirect Costs		
	Claimed	Allowable	Adjustment	Claimed	Allowable	Adjustment
1998-99	\$ —	\$ 2,781	\$ 2,781	\$ —	\$ 659	\$ 659
1999-2000	—	5,613	5,613	—	1,038	1,038
2000-01	—	6,150	6,150	—	1,224	1,224
2001-02	—	6,520	6,520	—	1,284	1,284
2002-03	—	6,960	6,960	—	1,128	1,128
2005-06	31,802	7,788	(24,014)	5,166	1,265	(3,901)
2006-07	11,896	6,969	(4,927)	3,405	1,994	(1,411)
2007-08	12,777	7,131	(5,646)	1,767	1,055	(712)
<b>Total</b>	<b>\$ 56,475</b>	<b>\$ 49,912</b>	<b>\$ (6,563)</b>	<b>\$ 10,338</b>	<b>\$ 9,647</b>	<b>\$ (691)</b>

Fiscal Year	Materials and Supplies		
	Claimed	Allowable	Adjustment
1998-99	\$ 10,679	\$ —	\$ (10,679)

Fiscal Year	Contract Services				
	Claimed	Supported Costs	Pro Rata Percentage	Allowable Costs	Audit Adjustment
1998-99	\$ —	\$ 2,880	35.00%	\$ 504	\$ 504
1999-2000	—	2,880	35.00%	1,008	1,008
2000-01	—	2,880	35.00%	1,008	1,008
2001-02	—	2,880	35.00%	1,008	1,008
2002-03	—	2,880	35.00%	1,008	1,008
2005-06	—	2,880	35.00%	1,008	1,008
2006-07	—	10,392	35.00%	3,637	3,637
2007-08	3,654	10,440	35.00%	3,654	—
<b>Total</b>	<b>\$ 3,654</b>	<b>\$ 38,112</b>		<b>\$ 12,835</b>	<b>\$ 9,181</b>

The following table summarizes the combined claimed, allowable, and unallowable costs for the Non-Medical Records cost component for the audit period by fiscal year.

Fiscal Year	Combined Costs		
	Claimed	Allowable	Adjustment
1998-99	\$ 10,679	\$ 3,944	\$ (6,735)
1999-2000	—	7,659	7,659
2000-01	—	8,382	8,382
2001-02	—	8,812	8,812
2002-03	—	9,096	9,096
2005-06	36,968	10,061	(26,907)
2006-07	15,301	12,600	(2,701)
2007-08	18,198	11,840	(6,358)
<b>Total</b>	<b>\$ 81,146</b>	<b>\$ 72,394</b>	<b>\$ (8,752)</b>

## Time Study

All costs claimed were initially unallowable because the city estimated all costs claimed for this cost component. The city conducted a time study for a one-month period in October of 2007 to determine the time required to maintain non-medical animal records. The city studied the time required to process the status of incoming animals and the final disposition of animals. These activities were performed by various employees. The city's time study results showed that 3.38 minutes were spent processing incoming animals and 0.93 minutes were spent processing the final disposition of animals.

However, during our review of the time study results, we noted that the city made several calculation errors. First, the time spent by one employee was entered as five hours and two minutes instead of two minutes. Secondly, the percentages of time spent by an Animal Records Supervisor and Animal Care Attendants to perform mandated activities were transposed. When we adjusted for these calculation errors, we determined that the time study supported 1.55 minutes to process incoming animal records and 0.94 minutes to process final disposition records.

## Number of Animal Records Processed

For FY 1998-99, the city claimed salaries and benefits for this cost component under materials and supplies. For FY 1999-2000 through FY 2002-03, the city's claims comingled costs for this component under care and maintenance. We were unable to determine how many animal records were used to claim these costs.

During the course of the audit, we obtained the city's raw animal data from its Chameleon system database, analyzed the outcome reports containing the animal data, and performed a count for the number of animal records that appeared in each year's database. The city was unable to provide any animal database information for FY 1998-99 and FY 1999-2000. We used an average of animal records from the last six years of the audit period to determine an average number of animal records processed during these two fiscal years.

The following table summarizes the number of non-medical records processed during the audit period:

Fiscal Year	Claimed Incoming Records	Allowable Incoming Records	Adjustment	Claimed Outcome Records	Allowable Outcome Records	Adjustment
1998-99*	1,731	2,872	1,141	—	2,872	2,872
1999-2000*	—	5,745	5,745	—	5,745	5,745
2000-01	—	6,112	6,112	—	6,112	6,112
2001-02	—	6,341	6,341	—	6,341	6,341
2002-03	—	6,210	6,210	—	6,210	6,210
2005-06	6,200	6,007	(193)	—	6,007	6,007
2006-07	4,841	5,214	373	4,841	5,214	373
2007-08	4,060	4,585	525	4,060	4,585	525
Totals	<u>16,832</u>	<u>43,086</u>	<u>26,254</u>	<u>8,901</u>	<u>43,086</u>	<u>34,185</u>

\* Records for FY 1998-99 and FY 1999-2000 represent an average of the last six years of the audit period. For FY 1998-99, reimbursement began on January 1, 1999, so the average was divided in half.

### Contract Services—Cost of Chameleon License Renewal

The city claimed \$3,654 under this cost component for software license renewal costs. We determined that \$12,835 is allowable. The costs were understated by \$9,181 because allowable costs were comingled with costs for other cost components.

#### *Allowable License Renewal Costs*

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The city determined that 35% of the license renewal fee was for mandate-related activities.

For 1998-99, we determined that \$504 is allowable for software license renewal fees. The animal shelter maintained an animal database called “Records Management System” (RMS) for this fiscal year. However, the city did not have any information concerning costs incurred for maintaining the RMS system. To determine allowable costs, we used an average based on Chameleon system database costs for the last three years of the audit period ( $\$2,880 \times 35\% \div 2$ ).

For FY 1999-2000 through FY 2005-06, \$1,008 is allowable per year for software license renewal fees (\$960 for three workstations =  $\$2,880 \times$  the pro rata percentage of 35%). The city claimed the full license fee amount of \$2,880 for FY 1999-2000 and FY 2000-01 under the Computer Software cost component. We reclassified these costs to this cost component and applied the applicable pro-rata percentage. The city also claimed \$1,008 for FY 2005-06 under the Computer Software cost component, which we reclassified under this cost component.

For FY 2006-07, we determined that \$3,637 is allowable for software license renewal fees for one server plus nine workstations ( $\$960$  for 10 total workstations  $\times .0825$  tax  $\times$  the 35% pro rata percentage). The city claimed \$3,637 under the Computer Software cost component, which we reclassified under this cost component.

For FY 2007-08, we determined that \$3,654 is allowable for software license renewal fees for one server plus nine work stations ( $\$960$  for 10 total workstations  $\times 0.0875$  tax  $\times$  the 35% pro rata portion).

The program’s parameters and guidelines (section IV.B.8—Maintaining Non-Medical Records) identify the following reimbursable activities:

Beginning January 1, 1999, for maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and
- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The parameters and guidelines (section IV.B.8–Maintaining Non-Medical Records) identify the following reimbursable activity:

The cost of software license renewal contracts, to the extent these cost are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of the parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

#### Recommendation

We recommend that the city establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

#### City's Response

The city did not respond to this audit finding.

**FINDING 8—  
Misstated necessary and prompt veterinary care costs**

The city claimed \$82,870 for necessary and prompt veterinary care. We determined that \$87,832 is allowable and costs were underclaimed by \$4,962. The costs were misstated because costs were unsupported, were misclassified within other cost components, and were claimed incorrectly.

The following table summarizes the claimed, allowable, and unallowable costs separately for salaries and benefits, related indirect costs, materials and supplies, and contract services for the Necessary and Prompt Veterinary Care cost component for the audit period by fiscal year:

Fiscal Year	Salaries and Benefits			Indirect Costs		
	Claimed	Allowable	Adjustment	Claimed	Allowable	Adjustment
1998-99	\$ —	\$ 478	\$ 478	\$ —	\$ 113	\$ 113
1999-2000	—	970	970	—	179	179
2000-01	—	988	988	—	197	197
2001-02	—	1,051	1,051	—	207	207
2002-03	—	780	780	—	126	126
2005-06	—	1,385	1,385	—	225	225
2006-07	—	1,389	1,389	—	398	398
2007-08	—	1,313	1,313	—	194	194
<b>Total</b>	<b>\$ —</b>	<b>\$ 8,354</b>	<b>\$ 8,354</b>	<b>\$ —</b>	<b>\$ 1,639</b>	<b>\$ 1,639</b>

Fiscal Year	Materials and Supplies			Contract Services		
	Claimed	Allowable	Adjustment	Claimed	Allowable	Adjustment
1998-99	\$ 18,686	\$ 1,170	\$ (17,516)	\$ —	\$ 3,784	\$ 3,784
1999-2000	—	1,905	1,905	—	7,579	7,579
2000-01	—	2,259	2,259	—	7,332	7,332
2001-02	—	2,373	2,373	—	7,287	7,287
2002-03	—	1,776	1,776	—	6,597	6,597
2005-06	14,836	4,421	(10,415)	2,553	7,421	4,868
2006-07	—	1,800	1,800	21,792	8,759	(13,033)
2007-08	7,708	1,920	(5,788)	17,295	11,456	(5,839)
<b>Total</b>	<b>\$ 41,230</b>	<b>\$ 17,624</b>	<b>\$ (23,606)</b>	<b>\$ 41,640</b>	<b>\$ 60,215</b>	<b>\$ 18,575</b>

The following table summarizes the combined claimed, allowable, and unallowable costs for the Necessary and Prompt Veterinary Care cost component for the audit period by fiscal year:

Fiscal Year	Combined Costs		
	Claimed	Allowable	Adjustment
1998-99	\$ 18,686	\$ 5,545	\$ (13,141)
1999-2000	—	10,633	10,633
2000-01	—	10,776	10,776
2001-02	—	10,918	10,918
2002-03	—	9,279	9,279
2005-06	17,389	13,452	(3,937)
2006-07	21,792	12,346	(9,446)
2007-08	25,003	14,883	(10,120)
<b>Total</b>	<b>\$ 82,870</b>	<b>\$ 87,832</b>	<b>\$ 4,962</b>

Basically, allowable costs for this cost component consist of costs incurred for the administration of a wellness vaccine and the conduct of an initial physical exam, as well as certain necessary and prompt care services. The city's claims had costs for veterinary care scattered throughout various cost components.

### **Allowable Costs—Administration of Wellness Vaccine**

Administering a wellness vaccine constitutes a two-part reimbursable cost. The first part relates to the labor costs associated with administering the wellness vaccine to eligible animals. The Animal Care Attendants administer the wellness vaccine and the time spent is supported by a time study. The second part is the actual cost of the wellness vaccines given to eligible animals.

#### *Labor Costs*

The city conducted a time study from July 21, 2009, through August 28, 2009. The Animal Care Attendants who perform this function recorded the time spent to administer a wellness vaccine to cats and dogs, which averaged 2.54 minutes per eligible cat and dog. We applied the results of the time study to all years of the audit period. The table above details allowable salaries, benefits, and related indirect costs based on the time study results.

#### *Animal Census Data*

We used the city's raw animal data in order to determine the eligible number of animals that may have received a wellness vaccine. The number of eligible animals was based on the population exclusions for this cost component as outlined in the parameters and guidelines.

#### *Materials and Supplies—Cost of Wellness Vaccines*

The costs, as originally claimed, were unallowable because the city totaled the cost of vaccinations and other medications administered to all animals and applied percentages. This methodology is not consistent with the requirements of the parameters and guidelines. Animal shelter representatives advised that two wellness vaccines are given to dogs and one wellness vaccine is given to cats. The city provided adequate support for the costs of vaccines per fiscal year. To determine allowable costs, the cost per vaccine was multiplied by the number of eligible dogs and cats treated.

#### *Materials and Supplies Costs Claimed*

The city claimed \$41,230 during the audit period for materials and supplies costs (\$18,686 for FY 1998-99, \$14,836 for FY 2005-06, and \$7,708 for FY 2007-08).

For FY 1998-99, the city claimed \$18,686 using the following calculation: (\$10.92 veterinary cost × 1,701 eligible dogs and cats) + (\$3.69 veterinary cost × 30 eligible "other" animals). The methodology used to claim these costs is not consistent with the parameters and guidelines. Also, "other animals" do not receive a wellness vaccine, according to city representatives.

For FY 1999-2000 through FY 2002-03, the city did not claim any costs under this cost component. However, we determined that the city claimed veterinary care costs by comingling them as part of the care and maintenance cost component.

For FY 2005-06 through FY 2007-08, the city used the same methodology to determine the amount of costs claimed. For each year, the city determined the total cost of vaccinations and other medications administered for necessary and prompt veterinary care. The city applied a formula to these costs based on a pro rata percentage of dogs and cats that were strays and the number that were euthanized after the required holding period. However, this formula is inconsistent with the requirements of the parameters and guidelines.

For FY 2005-06, the city claimed \$14,836 based on total medication costs of \$54,420. To determine claimed costs, the city used the following formula:  $(\$54,420 \times 44.35\%) \times 61.47\% = \$14,836$ . The 44.35% represents the percentage of dogs and cats that were strays and the 61.47% represents the percentage of dogs and cats that were euthanized after the holding period.

For FY 2006-07, the city claimed \$1,584 based on total medication costs of \$6,374. The city used the following formula:  $(\$6,373.62 \times 88.42\%) \times 28.11\% = \$1,584$ . The 88.42% represents the percentage of dogs and cats that were strays and the 28.11% represents the percentage of dogs and cats that were euthanized after the holding period. For this fiscal year, the city claimed costs for materials and supplies as contract services costs. We reclassified the allowable costs as materials and supplies costs in the table above.

For FY 2007-08, the city claimed \$7,708 based on total medication costs of \$25,740.36. The city used the following formula:  $(\$25,740) \times (91.05\%) \times (32.89\%) = \$7,708$ . The 91.05% represents the percentage of dogs and cats that were strays and the 32.89% represents the percentage of dogs and cats that were euthanized after the holding period.

#### *Analysis of Allowable Costs—Wellness Vaccines*

We determined that allowable costs totaled \$17,624 for the audit period based on the cost of wellness vaccines incurred by the city for each fiscal year and the number of eligible animals treated. Our calculations included the following adjustments:

- For FY 1998-99, this component was reimbursable beginning on January 1, 1999. To calculate the correct amount of allowable costs, we divided by half the amount incurred for vaccines.
- The city did not acquire the Chameleon database until FY 1999-2000, although the data was incomplete for that year. To determine the number of eligible dogs and cats for FY 1998-99 and FY 1999-2000, we used an average based on the number of eligible dogs and cats from the last six years of the audit period.

The following table summarizes the calculations of allowable materials and supplies costs for wellness vaccines by fiscal year:

Fiscal Year	Dogs			Cats		
	Vaccine Costs	Eligible Dogs	Allowable Costs	Vaccine Costs	Eligible Cats	Allowable Costs
1998-99	\$ 1.79 ×	468	\$ 838	\$ 0.64 ×	519	\$ 332
1999-2000	3.04 ×	468	1,423	<del>0.93 ×</del>	<del>519</del>	483
2000-01	3.04 ×	623	1,894	0.93 ×	393	365
2001-02	3.05 ×	647	1,973	0.97 ×	412	400
2002-03	3.27 ×	440	1,439	1.15 ×	293	337
2005-06	5.82 ×	472	2,747	2.62 ×	639	1,674
2006-07	3.05 ×	327	997	1.05 ×	764	802
2007-08	3.79 ×	296	1,122	1.30 ×	614	798
Totals			<u>\$ 12,433</u>			<u>\$ 5,191</u>
Total allowable costs						<u>\$ 17,624</u>

**Allowable Costs—Initial Physical Exam and Veterinary Care Services**

The city claimed \$41,640 as contract services costs under the Necessary and Prompt Veterinary Care cost component during the audit period. We determined that \$60,215 is allowable (\$23,435 for conducting initial physical exams and \$36,780 for itemized medical services performed during the holding period). The costs were understated by \$18,575 because costs were claimed incorrectly, were comingled with various other cost components, and were not properly segregated based on the specifications of the parameters and guidelines.

*Contract Services—Initial Physical Examination*

The city contracts with a private veterinarian for various medical services. We interviewed the Veterinarian, who stated that she performs the initial physical examination of animals. Although the Animal Care Attendants perform a visual inspection of the animal, the veterinarian emphasized that the Animal Care Attendants do not have the authority to classify an animal as “adoptable,” “treatable,” or “non-rehabilitatable.”

We noted that the Veterinarian visits the shelter on Mondays and Thursdays and the city pays a fixed fee per month for various medical services, including emergency vet care. In addition, the veterinarian bills the shelter separately for any services provided outside of the shelter contract. These bills are itemized and contain the date that services were performed, an animal ID number, and the specific services performed.

To determine allowable costs for the conduct of initial physical exams, the city’s shelter management proposed, and we accepted us that we use the annual contract amount for veterinary services and divide it by the total number of animals that came into the shelter for the year to arrive at a cost per animal. The cost per animal would then be multiplied by the number of animals that may have received an initial physical examination. In addition, allowable costs include the number of initial physical examinations that were performed at the veterinarian’s office. These out-of-shelter examinations are billed separately at \$27 per exam.

The table below summarizes the calculation of allowable costs for initial physical examinations:

Fiscal Year	Contract Amount	Incoming Animals	Cost per Animal	Eligible Animals	Subtotal	Offsite Exams and Exam Fee <sup>1</sup>	Allowable Costs
1998-99	\$ 6,000 ÷	4,431 =	\$ 1.35 ×	987 =	\$ 1,332 +	\$ — =	\$ 1,332
1999-2000	12,000 ÷	4,431 =	2.71 ×	987 =	2,675 +	— =	2,675
2000-01	12,000 ÷	5,024 =	2.39 ×	1,016 =	2,428 +	— =	2,428
2001-02	12,000 ÷	5,327 =	2.25 ×	1,059 =	2,383 +	— =	2,383
2002-03	12,000 ÷	5,196 =	2.31 ×	733 =	1,693 +	— =	1,693
2005-06	12,000 ÷	5,460 =	2.20 ×	1,111 =	2,444 +	— =	2,444
2006-07 <sup>2</sup>	8,000 ÷	3,219 =	2.56 ×	719 =	1,841 +	— =	1,841
2006-07 <sup>2</sup>	8,000 ÷	1,564 =	5.12 ×	360 =	1,843 +	324 =	2,167
2007-08	24,000 ÷	4,061 =	5.98 ×	861 =	5,149 +	1,323 =	6,472
Totals					\$ 21,788	\$ 1,647	\$ 23,435

<sup>1</sup> Includes 12 offsite exams for FY 2006-07 and 49 exams for FY 2007-08 at a fee of \$27 per exam.

<sup>2</sup> The city contracted with a different veterinarian eight months into FY 2006-07.

*Contract Services—Itemized Necessary and Prompt Veterinary Care Invoices*

The city submitted itemized invoices with its claims for specific medical services performed by a veterinarian. However, the claimed amount included services for animals that were excluded per the provisions of the parameters and guidelines. We advised shelter management that costs were reimbursable only for eligible medical services performed for eligible animals during the required holding period. We requested that the city properly determine which invoices met these criteria. Accordingly, shelter staff reviewed each invoice and provided a spreadsheet of reimbursable veterinary costs per year. As itemized invoices were not available for FY 1998-99 through FY 2002-03, we used an average of allowable medical services costs for the last three years of the audit period and applied this amount as allowable costs for those years.

The table below summarizes the allowable costs by fiscal year for the Necessary and Prompt Veterinary Care cost component:

Fiscal Year	Amount Allowable
1998-99	\$ 2,452
1999-2000	4,904
2000-01	4,904
2001-02	4,904
2002-03	4,904
2005-06	4,977
2006-07	4,751
2007-08	4,984
Total allowable	\$ 36,780

The parameters and guidelines (section IV.B.9—Necessary and Prompt Veterinary Care) identify the following reimbursable activities:

Beginning January 1, 1999 – Providing “necessary and prompt veterinary care” for stray and abandoned animals, other than injured cats and dogs given emergency treatment that die during the holding

period or are ultimately euthanized during the holding periods specified in Statutes of 1998, Chapter 752.

Necessary and prompt veterinary care” means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

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- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

#### Population Exclusions

Eligible claimants are not entitled to reimbursement for providing “necessary and prompt veterinary care” to the following population of animals:

- Animals that are irremediably suffering from a serious illness or severe injury,
- Newborn animals that need maternal care and have been impounded without their mothers,
- Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal,
- Owner relinquished animals, and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Veterinary Care Exclusions

Eligible claimants are not entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injured cats and dogs,
- Administration of rabies vaccination to dogs,
- Implantation of microchip identification;
- Spay or neuter surgery and treatment; and
- Euthanasia

#### Recommendation

We recommend that the city establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

#### City’s Response

The city did not respond to this audit finding.

**FINDING 9—  
Misstated equipment  
procurement costs**

The city claimed \$19,617 for procuring the medical and kennel equipment necessary to comply with the mandate. We determined that \$6,723 is allowable and \$12,894 is unallowable. For FY 2005-06, costs claimed for procuring shelter equipment were overstated by \$16,309 because the wrong pro-rata percentage was used to claim costs. For FY 1999-2000, costs were understated by \$452 because the pro-rata share of eligible computer equipment costs was not claimed. For FY 2000-01, costs were understated by \$2,963 because the pro-rata share of eligible computer equipment costs was misclassified and claimed under the Computer Software cost category.

The following table summarizes the claimed, allowable, and unallowable costs for kennel equipment claimed for FY 2005-06:

Fiscal Year 2005-06:	
Eligible animals claimed	Unknown
Total number of animals claimed	Unknown
Total equipment procurement cost	\$ 71,958
Pro rata percentage	× 27.26%
Claimed costs	<u>\$ 19,617</u>
Allowable costs:	
Total equipment procurement cost	\$ 71,958
Total annual census (dogs, cats, and other)	÷ 95,977
Cost per animal per day	\$0.7500
Eligible number of dogs and cats	× 1,328
Increased number of days	× 3
Allowable costs for dogs and cats	<u>2,988</u>
Number of eligible other animals	71
Increased number of days	× 6
Allowable costs for other animals	<u>320</u>
Total allowable costs	<u>3,308</u>
Total audit adjustment	<u>\$ (16,309)</u>

The following table summarizes the calculation of allowable costs for computer equipment purchases during the audit period:

	Fiscal Year		Totals
	1999-2000	2000-01	
Computer equipment	\$ 1,292	\$ 8,465	\$ 9,757
Pro-rata percentage	× 35%	× 35%	× 35%
Allowable costs	<u>\$ 452</u>	<u>\$ 2,963</u>	<u>\$ 3,415</u>

The parameters and guidelines (section IV.B.10) identify the following reimbursable activity:

Beginning January 1, 1999, procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purpose of the mandated program is reimbursable.

Recommendation

We recommend that the city establish and implement procedures to ensure that claimed costs include only eligible costs, are based on actual costs, and are properly supported.

City's Response

11-9811-I-01

The city did not respond to this audit finding.

**FINDING 10—  
Overstated offsetting  
savings/reimbursements**

The city overstated offsetting savings/reimbursements by \$41,304 during the audit period. Costs were overstated because the city offset \$14,819 received for dog license fees and \$26,485 claimed by the City of San Leandro under the Animal Adoption Program. However, we determined that the amount of offsetting savings/reimbursements applicable to the city’s claims was \$0.

	Fiscal Year <b>11-9811-I-01</b>			Totals
	2000-01	2001-02	2002-03	
Claimed offsets:				
Dog license revenues	\$ (6,897)	\$ (7,922)	\$ —	\$ (14,819)
San Leandro contract	—	—	(26,485)	(26,485)
Claimed offset	<u>\$ (6,897)</u>	<u>\$ (7,922)</u>	<u>\$ (26,485)</u>	<u>\$ (41,304)</u>
Allowable offsets:				
Dog license revenues	\$ —	\$ —	\$ —	\$ —
San Leandro contract	—	—	—	\$ —
Allowed offset	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Audit adjustment	<u>\$ (6,897)</u>	<u>\$ 7,922</u>	<u>\$ 26,485</u>	<u>\$ 41,304</u>

**Contract with the City of San Leandro**

The City of Hayward had a contract with the City of San Leandro during FY 2001-02 through FY 2002-03 to provide animal shelter services. San Leandro also filed mandated cost claims with the State for the Animal Adoption Program totaling \$36,468 (\$5,014 for FY 2000-01, \$5,829 for FY 2001-02, and \$25,625 for FY 2002-03). The City of Hayward did not offset the amounts claimed by San Leandro as offsetting revenues in its claims for FY 2000-01 and FY 2001-02, although \$26,485 was offset in the city’s claim for FY 2002-03.

We were unable to determine if any contract revenues received by the City of Hayward were for mandated activities. Therefore, we requested, and the City of Hayward provided, a written statement that all of the contract revenues received from the City of San Leandro for FY 2000-01 through FY 2004-05 were for general operating expenditures incurred by the city for the operation of its animal shelter. Accordingly, as none of the contract revenues received was used for mandated activities, the City of San Leandro’s Animal Adoption claims will be reduced to \$0.

**License Fees**

The city claimed offsetting savings/reimbursements for dog license fees for FY 2000-01 (\$6,897) and FY 2001-02 (\$7,922). We determined that these revenues were not mandate related.

Recommendation

We recommend that the city establish and implement procedures to ensure that offsetting savings/reimbursements are included in the city’s claims to the extent that revenues received from contracting cities were used to fund mandated activities.

City’s Response

The city did not respond to this audit finding.

**OTHER ISSUE—  
Retroactive application of  
Purifoy v. Howell**

In its response dated March 3, 2011, the city objected to the SCO's retroactive application of the Purifoy decision that Saturday is not a business day. For the purposes of this audit, this affected our calculations of allowable costs for Finding 2 (overstated space and facilities acquisition costs), Finding 3 (unallowable care and maintenance costs), Finding 8 (misstated necessary and prompt veterinary care costs), and Finding 9 (misstated equipment procurement costs).

11-0811-I-01

City's Response

**PURIFOY V. HOWELL SHOULD NOT BE APPLIED  
RETROACTIVELY**

During the pendency of the audit of the City of Hayward's Animal Adoption program, a decision came down from the First District Court of Appeal in the matter of *Purifoy v. Howell*. At issue before the court was the definition of a business day for purposes of the animal holding period under the Hayden Bill. This holding period forms the basis for reimbursable activities under the Animal Adoption mandate. The Commission on State Mandates was silent as to the definition of business day. The court held that although the Hayden Bill requires animal shelters to hold animals longer or be open for business on a Weekday evening or Saturday, Saturday is not a business day for the purposes of calculating how long to hold an animal before it can be released for adoption or disposal. The decision, published on March 26, 2010, is clearly applicable to all future claims.

The State Controller's Office (SCO) seeks to apply the court's holding to this audit. The issue is whether the SCO can apply this decision retroactively to all claims filed. The City argues that it cannot.

First, the SCO is jumping the gun. The Purifoy case is not a decision of the Commission nor is it a decision to which the Commission was a party. There has been no change to the Commission's Statement of Decision or Parameters and Guidelines (Ps & Gs) in the Animal Adoption mandate nor has there been any proposed amendment to the Ps & Gs or request for a new test claim decision, under the new process. Thus, the effect of this decision on the Ps & Gs has not been addressed by the Commission and until that is the case, the 2006 Ps & Gs remain in full force and effect. Moreover, were such a request brought before the Commission and the decision found applicable, the effective date of any change to the Ps & Gs or Statement of Decision would be the filing date of the request which would, in any case, not be retroactive back to 1998 as the SCO is now attempting.

Second, neither the Commission nor the courts would support retroactivity of the Purifoy case to this audit. In 1989, the California Supreme Court set forth the rule for retroactive application of judicial decisions in *Newman v. Emerson Radio Corp.*<sup>1</sup> which states: "The general rule that judicial decisions are given retroactive effect is basic in our legal tradition."<sup>2</sup> The Court explains that the historic rationale for retroactivity lies in "the idea adhered to by Blackstone that 'judges do not 'create,' but instead 'find' the law. A decision interpreting the law, therefore, does no more than declare what the law had always been"<sup>3</sup>

This rule, however, has exceptions which favor prospective application and which reflect considerations of "fairness", "public policy"<sup>4</sup>, and "hardship"<sup>5</sup> to the parties. As the Court defined a few years later:

Several factors are relevant in determining whether an exception to the general rule of retroactivity is warranted, including: “the reasonableness of the parties’ reliance on the former rule, the nature of the change as substantive or procedural, retroactivity’s effect on the administration of justice, and the purposes to be served by the new rule.”<sup>6</sup> (Citations omitted.)

The State Controller’s Office relied upon the general rule that *Purifoy* should be applied retroactively to the audit. The City argues it falls within the stated exceptions.

The parties’ reliance on the old rule was reasonable: The purpose of the Hayden Bill was, in part, to ensure that shelters were open for business outside of normal working hours to allow owners to retrieve their pets. To that end, the Bill required shelters to remain open either later on a weekday or on Saturday. Thus as the shelter was open to transact business, it was reasonable to assume Saturday was a business day. Local governments filed claims for reimbursement based upon this reliance. The Commission on State Mandates saw no issue with the term “business day”, the trial court found Saturday was a business day and State Controller’s Office had presumed as much when beginning its audits. Moreover, trying to recreate what would have happened years ago if the current law had been in existence during the time the claim was filed will cause undue hardship on claimants who relied upon the old rule for calculating the date upon which an animal could be euthanized. Reliance on the old rule and the unforeseeability of change support prospective application.

The change is procedural: This new rule changes the manner in which shelters will do business by altering holding periods. Generally, substantive changes are applied retroactively while procedural changes are applied prospectively. This is due in part because procedural changes can determine the rights of the parties, especially in setting statute of limitations.<sup>7</sup> Although the change is substantive on its face, in this case, the retroactive application of the law will affect the rights of claimants as reimbursement can only be had for those animals euthanized after the holding period. Extending the holding period years later means that reimbursement will be unavailable to claimants complying with the law as it was understood at the time. Ensuring recovery to claimants in procedural compliance with a mandate program supports prospective application.

Retroactive application will produce unjust results: Judicial decisions are routinely applied retroactively so as to resolve pending cases where the parties are similarly situated and all unfiled cases. In this instance, however, the decision is being applied retroactively to audits of claims which may date back over a decade. The new rule will not be dispositive as to all claimants and will ensure unequal application of the rule to only those who are being audited. The administration of justice in a consistent manner supports prospective application.

The new rule will extend holding periods: The purpose of the new rule set forth in *Purifoy* is to clarify statutory provisions to ensure that the spirit of the Hayden Bill, adequate time for owner retrieval of pets, is promoted. This objective is not compromised by prospective application of the new rule.<sup>8</sup> The retroactive application will not increase the holding period for animals long ago retrieved.

In conclusion, although the general rule is a judicial decision are given retroactive effect, the weighing of relevant factors balances in favor of an exception to the general rule and supports a prospective application of the *Purifoy* decision.

After the Controller has had the opportunity to review the City's argument, hopefully it will agree that the *Purifoy* case should not be applied retroactively, adjust its calculations and ~~1-98411-01~~ issued audit report.

<sup>1</sup> (1989) 48 Cal. 3d 973, [258 Cal. Rptr. 592].

<sup>2</sup> *Id.* At pp. 978-979.

<sup>3</sup> *Ibid.*

<sup>4</sup> *Id.* At p. 983-984.

<sup>5</sup> *Moradi-Shalal v. Fireman's Fund Ins. Companies* (1988) 46 Cal. 3d 287, 305, [250 Cal. Rptr. 116].

<sup>6</sup> *Camper v. Workers' Comp. Appeals Bd.* (1992) 3 Cal. 4<sup>th</sup> 679, 688, [12 Cal. Rptr. 101]. See also, *Gentis v. Safeguard Business Systems, Inc.* (1998) 60 Cal. App. 4<sup>th</sup> 1294, [71 Cal. Rptr. 2d 122], *Rose v. Hudson* (2007) 153 Cal. App. 4<sup>th</sup> 641, [63 Cal. Rptr. 3d 248].

<sup>7</sup> *Id.* At 689. See also, *Woods v. Young* (1991) 53 Cal. 3d 315 [279 Cal. Rptr. 613].

<sup>8</sup> *Woods v. Young* (1991) 53 Cal. 3d 315, 331.

### SCO's Comment

The findings and recommendations remain unchanged.

We forwarded the city's legal arguments to our legal counsel for review and will revise the final report if the legal response supports any changes to the position taken in this report.

The city's response expressed its disagreement over our retroactive application of the Appellate Court decision in the case of *Purifoy et al v. Howell*. In that case, Saturday was determined **not** to be a business day for the purposes of determining the required holding period for dogs. For the purposes of our audit, this affected the allowable cost calculations for overstated space and facilities acquisition costs (Finding 2), unallowable care and maintenance costs (Finding 3), misstated necessary and prompt veterinary care costs (Finding 8), and misstated equipment procurement costs (Finding 9).

The city's response cited multiple reasons why SCO should not apply the court's decision retroactively:

- The Commission on State Mandates (CSM) was not a party to the decision and there has been no change to the CSM's statement of decision or parameters and guidelines.
- While retroactive application of judicial decisions is the general rule, prospective application is warranted in this instance because the nature of the decision qualifies as an exception to the general rule.
- Claimants' assumption that Saturday was to be treated as a business day was reasonable in light of the requirements of the Hayden Bill.

- The decision provides for a procedural change in law rather than a substantive change and procedural changes are applied prospectively.
- Retroactive application is unjust because it will only be applied to claims audited by SCO.
- Retroactive application will not increase the holding period for animals long ago retrieved. 11-9811-1-01

The SCO contends that the court decision defines the legal definition of a business day for the required holding period as of the date that the applicable statute was enacted in 1998.

There is considerable amount of public record related to this mandated program, including, but not limited to, the initial Test Claim, Statement of Decision, adopted Parameters and Guidelines, CSM draft staff analysis, and comments made by various local agencies and other interested parties. We have reviewed this extensive public record and have been unable to find any definition of what specific days of the week were considered to be business days. There is extensive language regarding extension of the required holding period for impounded cats and dogs from 72 hours from the time of capture to 4 or 6 *business days* [emphasis added] from the day after impoundment. There is also extensive language regarding the creation of the required holding period for specified “other animals” to be four or six *business days* [emphasis added] from the day after impoundment. However, there is no language stating which days of the week were considered to be business days.

Our audits of mandated cost claims are based upon the provisions contained within all applicable California statutes and regulations as valid audit criteria. In some cases, such as this one, some or all of the applicable audit criteria have been adjudicated by the courts. Therefore, we follow the decisions of the courts as definitions of existing statutes and/or regulations and apply these definitions to the audit criteria as applicable. In this case, the Appellate Court opined that Saturday is **not** to be treated as a business day for the purposes of determining the required holding period. The results of our audit are, therefore, consistent with the legal definition of a business day, the intent of the mandate to extend the holding period for animals, and the Appellate Court decision that Saturday is **not** to be treated as a business day.

The city is correct in summarizing that the CSM was not a party to the *Purifoy et al v. Howell* court case nor has there been a change to the CSM’s adopted statement of decision or the parameters and guidelines. However, we question whether a proposed amendment to the statement of decision or the parameters and guidelines would be warranted in this instance. There have been no changes made to the test claim statutes on which the mandated program is based. The court case simply provided a clearer definition of what the statutes mean.

We acknowledge that most animal shelters were operating under the assumption that they could count Saturday as a business day to calculate the holding period of an animal. However, the court's decision showed that this assumption was incorrect. We looked specifically at the language which the court used in their opinion, which stated in part:

In short, if the Legislature, having provided an incentive for shelters to remain open on weekend days, had also intended to permit shelters to count Saturdays as "business days" (thus further shortening the total number of calendar days in the holding period), we would expect a clearer expression of such an intention in the statute. More broadly, a construction of "business days" that includes Saturdays would both (1) shorten the holding period, and (2) reduce the opportunities for redemption and adoption. It thus would fail to achieve the dual purposes reflected in the legislative findings.

Accordingly, in the absence of a clear expression of legislative intent to treat Saturdays as "business days," and in light of our obligation to choose a construction that most closely comports with the Legislature's intent and promotes, rather than defeats, the statute's general purposes (see *Smith, supra*, 39 Cal.4th at p. 83; *California Highway Patrol, supra*, 135 Cal.App.4th at pp. 496-497), we conclude that "business days" in section 31108(a) means Monday through Friday, the meaning most commonly used in ordinary discourse.

As previously mentioned, we believe that the court's decision clarifies existing law that would be applicable to the date that the statute was enacted. Therefore, the clarification would apply to all of the city's Animal Adoption claims within the audit period. We acknowledge that the court's decision does not contain language indicating that it considered what effect this decision would have on mandated cost claims filed by local agencies.

By clarifying existing language in statute, the court's decision shed light on an old rule that had apparently been misinterpreted for some time. The retroactive application of the Appellate Court decision will only be within the Animal Adoption Program claims audited by the SCO. We are not precluded from taking audit findings in those claims that are audited just because we do not audit all claims filed under the mandated program.

**Attachment—  
City’s Response to  
Draft Audit Report**

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11-9811-I-01



CITY OF  
**HAYWARD**  
HEART OF THE BAY

11-9811-I-01

March 3, 2011

Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
State Controller's Office  
Division of Audits  
Post Office Box 94850  
Sacramento, CA 94250-5874

Dear Mr. Spano,

The Controller audited the costs claimed by the City of Hayward for the legislatively mandated Animal Adoption Program for the period July 1, 1998, through June 30, 2008, excluding the 2003-2004 and 2004-05 fiscal years. The City claimed \$2,363,283 for the mandated cost program. In the Controller's draft audit report, it concluded that \$1,009,646 is allowable and \$1,353,637 is unallowable. The Controller's report contained ten separate findings, each detailing which cost activities it determined to be allowable and which, if any, it found to be unallowable.

In response to the ten findings in the draft audit report, the City's primary objections are to (1) the Controller's retroactive application of the Purifoy decision that Saturday is not a business day, and (2) the Controller's interpretation of the Commission on State Mandates' statement of decision and parameters and guidelines as they apply to calculating the eligible facilities construction costs in the first six months of the Animal Adoption mandate (January 1, 1999 to June 30, 1999) and to the scope of work reasonably required to be performed in accordance with the mandate on a Saturday. The City's argument against the retroactive application of the Purifoy case is presented below. Following that argument, the City presents its argument against the Controller's interpretation and application of the parameters and guidelines used to disallow costs contained in Finding 2 and Finding 4.

***PURIFOY V. HOWELL SHOULD NOT BE APPLIED RETROACTIVELY***

During the pendency of the audit of the City of Hayward's Animal Adoption program, a decision came down from the First District Court of Appeal in the matter of *Purifoy v. Howell*. At issue before the court was the definition of a business day for purposes of the animal holding period under the Hayden Bill. This holding period forms the basis for reimbursable activities under the Animal Adoption mandate. The Commission on State Mandates was silent as to the definition of business day. The court held that although the Hayden Bill requires animal shelters to hold animals longer or be open for business on a

DEPARTMENT OF FINANCE

777 B STREET, HAYWARD, CA 94541-5007

TEL: 510/583-4000 • FAX: 510/583-3600 • TDD: 510/247-3340

1

Weekday evening or Saturday, Saturday is not a business day for the purposes of calculating how long to hold an animal before it can be released for adoption or disposal. The decision, published on March 26, 2010, is clearly applicable to all future claims.

**11-9811-I-01**

The State Controller's Office (SCO) seeks to apply the court's holding to this audit. The issue is whether the SCO can apply this decision retroactively to all claims filed. The City argues that it cannot.

First, the SCO is jumping the gun. The Purifoy case is not a decision of the Commission nor is it a decision to which the Commission was a party. There has been no change to the Commission's Statement of Decision or Parameters and Guidelines (Ps & Gs) in the Animal Adoption mandate nor has there been any proposed amendment to the Ps & Gs or request for a new test claim decision, under the new process. Thus, the effect of this decision on the Ps & Gs has not been addressed by the Commission and until that is the case, the 2006 Ps & Gs remain in full force and effect. Moreover, were such a request brought before the Commission and the decision found applicable, the effective date of any change to the Ps & Gs or Statement of Decision would be the filing date of the request which would, in any case, not be retroactive back to 1998 as the SCO is now attempting.

Second, neither the Commission nor the courts would support retroactivity of the Purifoy case to this audit. In 1989, the California Supreme Court set forth the rule for retroactive application of judicial decisions in *Newman v. Emerson Radio Corp.*<sup>1</sup> which states: "The general rule that judicial decisions are given retroactive effect is basic in our legal tradition."<sup>2</sup> The Court explains that the historic rationale for retroactivity lies in "the idea adhered to by Blackstone that 'judges do not 'create,' but instead 'find' the law. A decision interpreting the law, therefore, does no more than declare what the law had always been."<sup>3</sup>

This rule, however, has exceptions which favor prospective application and which reflect considerations of "fairness", "public policy"<sup>4</sup>, and "hardship"<sup>5</sup> to the parties. As the Court defined a few years later:

Several factors are relevant in determining whether an exception to the general rule of retroactivity is warranted, including: "the reasonableness of the parties' reliance on the former rule, the nature of the change as substantive or procedural, retroactivity's effect on the administration of justice, and the purposes to be served by the new rule."<sup>6</sup> (Citations omitted.)

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<sup>1</sup> (1989) 48 Cal.3d 973, [258 Cal.Rptr. 592].

<sup>2</sup> *Id.* at pp. 978-979.

<sup>3</sup> *Ibid.*

<sup>4</sup> *Id.* at p. 983-984.

<sup>5</sup> *Moradi-Shalal v. Fireman's Fund Ins. Companies* (1988) 46 Cal.3d 287, 305, [250 Cal.Rptr. 116].

<sup>6</sup> *Camper v. Workers' Comp. Appeals Bd.* (1992) 3 Cal.4th 679, 688, [12 Cal.Rptr. 101]. See also, *Gentis v. Safeguard Business Systems, Inc.* (1998) 60 Cal.App.4th 1294, [71 Cal.Rptr.2d 122], *Rose v. Hudson* (2007) 153 Cal.App.4th 641, [63 Cal.Rptr.3d 248].

The State Controller's Office relied upon the general rule that *Purifoy* should be applied retroactively to the audit. The City argues it falls within the stated exceptions.

11-9811-I-01

The parties' reliance on the old rule was reasonable: The purpose of the Hayden Bill was, in part, to ensure that shelters were open for business outside of normal working hours to allow owners to retrieve their pets. To that end, the Bill required shelters to remain open either later on a weekday or on Saturday. Thus as the shelter was open to transact business, it was reasonable to assume Saturday was a business day. Local governments filed claims for reimbursement based upon this reliance. The Commission on State Mandates saw no issue with the term "business day", the trial court found Saturday was a business day and State Controller's Office had presumed as much when beginning its audits. Moreover, trying to recreate what would have happened years ago if the current law had been in existence during the time the claim was filed will cause undue hardship on claimants who relied upon the old rule for calculating the date upon which an animal could be euthanized. Reliance on the old rule and the unforeseeability of change support prospective application.

The change is procedural: This new rule changes the manner in which shelters will do business by altering holding periods. Generally, substantive changes are applied retroactively while procedural changes are applied prospectively. This is due in part because procedural changes can determine the rights of the parties, especially in setting a statute of limitations.<sup>7</sup> Although the change is substantive on its face, in this case, the retroactive application of the law will affect the rights of claimants as reimbursement can only be had for those animals euthanized after the holding period. Extending the holding period years later means that reimbursement will be unavailable to claimants complying with the law as it was understood at the time. Ensuring recovery to claimants in procedural compliance with a mandate program supports prospective application.

Retroactive application will produce unjust results: Judicial decisions are routinely applied retroactively so as to resolve pending cases where the parties are similarly situated and all unfiled cases. In this instance, however, the decision is being applied retroactively to audits of claims which may date back over a decade. The new rule will not be dispositive as to all claimants and will ensure unequal application of the rule to only those who are being audited. The administration of justice in a consistent manner supports prospective application.

The new rule will extend holding periods: The purpose of the new rule set forth in *Purifoy* is to clarify statutory provisions to ensure that the spirit of the Hayden Bill, adequate time for owner retrieval of pets, is promoted. This objective is not compromised by prospective application of the new rule.<sup>8</sup> The retroactive application will not increase the holding period for animals long ago retrieved.

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<sup>7</sup> *Id.* at 689. See also, *Woods v. Young* (1991) 53 Cal.3d 315 [279 Cal.Rptr. 613].

<sup>8</sup> *Woods v. Young* (1991) 53 Cal.3d 315, 331.

In conclusion, although the general rule is a judicial decision are given retroactive effect, the weighing of relevant factors balances in favor of an exception to the general rule and supports a prospective application of the *Purifoy* decision.

11-9811-I-01

After the Controller has had the opportunity to review the City's argument, hopefully it will agree that the *Purifoy* case should not be applied retroactively, adjust its calculations and issue an amended audit report.

#### ***MISINTERPRETATION OF THE PARAMETERS AND GUIDELINES***

As stated earlier, the City is challenging the Controller's interpretation of the Commission on State Mandates parameters and guidelines in two instances. Those misinterpretations are contained in the Controller Finding 2 and Finding 4. Each is discussed below.

#### **Finding 2: Overstated space and facilities acquisition costs**

**Controller:** The City claimed \$520,352 under this cost component. We determined that \$281,182 is allowable and \$239,170 is unallowable. The misstated costs occurred because the city claimed reimbursement using pro-rata percentages that were misstated, claimed ineligible and unsupported costs, misclassified costs, and understated allowable costs.

**City Response:** The City believes the Controller error in its interpretation of the parameters and guidelines provisions related to reimbursement of construction costs. It did not use the proper ratio of animals euthanized when calculating the costs for the initial fiscal year (FY 1998-99). The City also believes the Controller inappropriately applied the *Purifoy* case decision retroactively, which impacts the calculation of eligible costs in all three years.

The Controller's disallowance of over ninety-nine percent (99%) of the construction costs incurred and claimed in FY 1998-99 is due to the Controller's misinterpretation of what census data should be used to calculate the percentage of reimbursable costs incurred by the City. Allowable costs for this component are based on a formula that includes all costs incurred by the City applicable to animal shelter construction multiplied by a ratio of animals euthanized after the required holding period to the number of animals housed at the shelter during the required holding period.

The Controller disallowed \$40,385 of \$40,633 of the claimed costs in the fiscal year because in calculating those costs, it only used the number "other animals" euthanized to the total population of the "other animals." The Controller comments:

"For FY 1998-99, only "other animals" are eligible for reimbursement. As animal census information for FY 1998-99 was unavailable, we used an average of the last six fiscal years of the audit period to determine the number of eligible "other animals." In addition, for reimbursement for "other animal" begins on January 1, 1999, so we divided the six-year average of eligible "other animals" by two.

The Commission, when addressing the construction of new facilities in its statement of decision, found that the Commission regulations allow reimbursement for the most reasonable methods of complying with the mandated activities. The Commission left the specific methodology for making that determination to be made during the parameter and guidelines process. In determining what portion of new facilities should be reimbursed, the Commission concluded that it should be based on the increased costs to house the additional animal population directly related to the additional number of animals to be cared for due to the increased holding period that were ultimately euthanized. The Controller takes the position that the increased number of animals for which the costs were incurred between January 1, 1999 and June 30, 1999 should not include the costs for dogs and cats. The parameters and guidelines did not suggest that that six month period should limit the state's share of the costs to only considering eligible construction costs for "other animals."

The parameters and guidelines provide that beginning on January 1, 1999, the eligible costs include the construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals that die during the increased holding period or are ultimately euthanized. Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animal that are held during the increased holding period and died during the increased hold period or are ultimately euthanized, to the total population of animal housed in the facility.

In no place is there any reference to removing the number of dogs and cats from determining what construction costs should be reimbursed. The City requests the Controller to recalculate the costs for FY 1998-99 and restore the cost claimed by the City for that period. In accordance with the Controller's methodology for used in other calculations, the City suggests the six-year average of all dogs, cats and other animals be used to make that calculation.

In the 1999-2000 and 2000-2001 fiscal years, the Controller reduced the number of eligible animals contained in the reimbursement formula by nearly fifty percent (50%). In FY 1999-2000, the Controller reduced the ratio of allowable costs from 50.10% to 27.40% and in FY 2000-01 from 42.30% to 23.51%.

The Controller, by retroactively applying the Purifoy decision, understated the proportionate share of costs to construct the new facilities. The City requests the Controller recalculate the eligible costs by including Saturday as a business day.

**Finding 4: Unallowable holding period costs**

**Controller:** The city claimed \$1,050,635 for the Holding Period component during the audit period. We determined that \$340,782 is allowable and \$709,853 is unallowable.

The costs were determined to be unallowable because the City claimed employee classifications that were not reimbursable. The city also did not account for the animal shelter being closed on the last Saturday of the month in the last four years of the audit period. For these years, we allowed for costs for the shelter being open an additional hour on 12 Wednesdays per year. 11-9811-1-01

**City Response:** The City objects to the Controller's determination that when the shelter is open to the public on Saturday's, only a portion of its staff time and costs are reimbursable. The City contends that the Animal Adoption mandate requires the city to be open on Saturdays for business operations that are reasonably required by the Hayden Bill.

In arguing that the City should not be reimbursed for all the staffs present on Saturday, the SCO is relying only on the language in the parameters and guidelines (P's and G's) that the reason to be open for on a weekend is only to make animals available for owner redemption. Therefore, the Controller concludes, that the costs for only those staff members involved with making animals available should be reimbursable. The Ps & Gs, however, make no such distinction. Indeed, Food and Agriculture Code sections 31108, 31752 and 31753 set forth the requirement that the shelter be open on a weekday evening or a Saturday without any direction as to how that is to be accomplished. Moreover, the Commission in its Statement of Decision left the implementation of this up the shelters. The City should be allowed to staff its shelter as it sees fit to accomplish the goals set forth in statute. If the state wishes to set limits it should do so not through the SCO but through the Legislature.

The City requests the Controller restore the costs of all City staff that are providing services eligible for reimbursement under the Animal Adoption mandate.

If you have any questions, please contact Ms. Maria Walter at (510) 583-4620.

Sincerely,



Susan Stark  
Interim Finance Director

11-9811-I-01

**State Controller's Office  
Division of Audits  
Post Office Box 942850  
Sacramento, CA 94250-5874**

**<http://www.sco.ca.gov>**

**CLAIM FOR PAYMENT**

**Pursuant to Government Code Section 17561  
ANIMAL ADOPTION**

For State Controller Use Only

(19) Program Number **00213**  
 (20) Date Filed \_\_\_/\_\_\_/\_\_\_  
 (21) LRS Input \_\_\_/\_\_\_/\_\_\_

**Program  
213**

(01) Claimant Identification Number <b>9801358</b>			<b>Reimbursement Claim Data</b>	
(02) Claimant Name <b>City of Hayward</b>			(22) AA-1, (04)(A)(1)(g)	269
County of Location <b>Alameda County</b>			(23) AA-1, (04)(A)(2)(g)	393
Street Address or P.O. Box <b>777 "B" Street</b>			(24) AA-1, (04)(A)(3)(g)	
City <b>Hayward</b>	State <b>CA</b>	Zip Code <b>94541-5007</b>	(25) AA-1, (04)(B)(1)(g)	40,633
<b>Type of Claim</b>	<b>Estimated Claim</b>		<b>Reimbursement Claim</b>	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26) AA-1, (04)(B)(2)(g)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) AA-1, (04)(B)(3)(g)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) AA-1, (04)(B)(4)(g)	850
<b>Fiscal Year of Cost</b>			(29) AA-1, (04)(B)(5)(g)	58,685
(06)	(12)	<b>1998-1999</b>	(30) AA-1, (04)(B)(6)(g)	
<b>Total Claimed Amount</b>			(31) AA-1, (04)(B)(7)(g)	7,357
(07)	(13)	<b>\$153,362</b>	(32) AA-1, (04)(B)(8)(g)	10,679
LESS: 10% Late Penalty, not to exceed \$1,000			(33) AA-1, (04)(B)(9)(g)	18,686
LESS: Prior Claim Payment Received			(34) AA-1, (04)(B)(10)(g)	
<b>Net Claimed Amount</b>			(35) AA-1, (06)	24
(08)	(16)	<b>\$153,362</b>	(36)	
<b>Due from State</b>				
(17)		<b>\$153,362</b>		
<b>Due to State</b>				

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 752, Statutes of 1998, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 752, Statutes of 1998.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 752, Statutes of 1998 set forth on the attached statements.

**Signature of Authorized Officer**

**Date**

10-1-11 86-11

**Perry H. Carter**

**Finance Director**

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number **916.485.8102**

**Nicole R. Zieba (MAXIMUS, Inc.)**

E-mail Address **nicolezieba@maximus.com**

**MANDATED COSTS  
ANIMAL ADOPTION  
CLAIM SUMMARY**

(01) Claimant: City of Hayward (02) Fiscal year costs were incurred: 1998-1999

(03) Department: Animal Control

Direct Costs Object Accounts

(04) Reimbursable Components	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Salaries	Benefits	Materials & Supplies	Contract Services	Travel & Training	Fixed Assets	Total
<b>A. One-Time Costs</b>							
1. Policies and Procedures	\$195	\$74					\$269
2. Training	\$285	\$108					\$393
3. Computer Software							
<b>B. Ongoing Costs</b>							
1. Acquiring Space/Facilities			\$40,633				\$40,633
2. Renovating Facilities							
3. Care of Dogs & Cats							
4. Care of Other Animals			\$850				\$850
5. Holding Period	\$42,587	\$16,098					\$58,685
6. Feral Cats							
7. Lost and Found Lists	\$5,339	\$2,018					\$7,357
8. Non-Medical Records			\$10,679				\$10,679
9. Veterinary Care			\$18,686				\$18,686
10. Procuring Equipment							
<b>(05) Total Direct Costs</b>	<b>\$48,407</b>	<b>\$18,298</b>	<b>\$70,848</b>				<b>\$137,553</b>

**Indirect Costs**

(06) Indirect Cost Rate	[From ICRP] Salary and Benefits	23.70%
(07) Total Indirect Costs	[Line (06)(a) x line(05)(a)] or [(Line(06) x line (05)(a)) + line (05)(b)]	\$15,809
(08) Total Direct and Indirect Costs	[Line(05)(g) + line(07)]	\$153,362

**Cost Reduction**

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	{Line(08) - {Line (09) + Line(10)}}	\$153,362

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Services Manager</b>	\$30.40	37.80%	4.00					\$122	\$46	\$168
<b>Animal Control Officer</b>	\$16.53	37.80%	2.30					\$38	\$14	\$52
<b>Senior Animal Care Attendant</b>	\$15.52	37.80%	2.30					\$36	\$13	\$49
<p>The above staff members analyzed the legislation, drafted new policies and procedures concerning mandated activities, reviewed and edited the draft policies and procedures, and finalized the draft versions.</p>										
10-1-1186-11										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ \$195 \$74 \$269

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Care Attendants</b>	\$14.11	37.80%	10.00					\$141	\$53	\$194
<b>Police Records Clerk</b>	\$15.04	37.80%	4.00					\$60	\$23	\$83
<b>Animal Control Officers</b>	\$16.53	37.80%	3.00					\$50	\$19	\$68
<b>Senior Animal Care Attendant</b>	\$15.52	37.80%	1.00					\$16	\$6	\$21
<b>Senior Animal Control Officer</b>	\$19.03	37.80%	1.00					\$19	\$7	\$26
<p>The staff in the Hayward Animal Control Department were trained on the new policies and procedures concerning mandated activities. The time claimed above represents a one hour training session for each staff member.</p>										
10-1-1186-11										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ \$285 \$108 \$393

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
No activity this fiscal period.										
10-1-1186-11										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>Due to the new law, the City of Hayward determined that they needed a larger space to accommodate additional holding periods, "other" animals, and other mandated activities. The construction planning started in fiscal year 1998-1999. The eligible period for construction costs and planning is from January 1, 1999 through June 30, 1999. Therefore, only costs incurred within the eligible period are claimed herein.</p> <p><i>Detailed capital budget for the eligible period is attached.</i></p>				\$40,633						
10-1-1186-11										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ **\$40,633**

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
No activity this fiscal period.										
10-1-1186-1										

(05) Total ( ) Subtotal ( ) Page: \_\_\_ of \_\_\_

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/>	Policies and Procedures	<input type="checkbox"/>	Training	<input type="checkbox"/>	Computer Software
<b>Ongoing</b>	<input type="checkbox"/>	Acquiring Space/Facilities	<input type="checkbox"/>	Renovating Facilities	<input checked="" type="checkbox"/>	Care of Dogs & Cats
	<input type="checkbox"/>	Care of Other Animals	<input type="checkbox"/>	Holding Period	<input type="checkbox"/>	Feral Cats
	<input type="checkbox"/>	Lost and Found Lists	<input type="checkbox"/>	Non-Medical Records	<input type="checkbox"/>	Veterinary Care
	<input type="checkbox"/>	Procuring Equipment				

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Not eligible this fiscal period.										
10-1-1186-11										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

**One-Time**  Policies and Procedures  Training  Computer Software

**Ongoing**  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>Care and maintenance of impounded stray or abandoned animals that die during the increased holding period or are ultimately euthanized.</p> <p>Average Daily Census = 6</p> <p>4 day holding cost = 28.34</p> <p>Total number of eligible euthanized animals = 30</p> <p>Total cost for eligible euthanized animals = \$850.20</p> <p><i>Please see attached time study and cost summary for detail and documentation.</i></p> <p align="right">10-1-1186-11</p>				\$850						

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ **\$850**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Care Attendants</b>	\$14.11	37.80%	1464.00					\$20,657	\$7,808	\$28,465
<b>Police Records Clerks</b>	\$15.04	37.80%	576.00					\$8,663	\$3,275	\$11,938
<b>Senior Animal Control Officer</b>	\$19.03	37.80%	384.00					\$7,308	\$2,762	\$10,070
<b>Sr. Animal Care Attendant</b>	\$15.52	37.80%	384.00					\$5,960	\$2,253	\$8,212
<p>For fiscal year 1998-1999, the Hayward Animal Control department made itself available and open to the public on Saturdays from 12 PM to 6PM to make animals available for owner redemption.</p> <p>The total claimed herein represents the actual time of staff for the six-month eligible period.</p> <p>Every Saturday, there are 7 Animal Care Attendants, 3 Police Records Clerks, 1 Animal Control Officer and 1 Senior Animal Care Attendant that staff the operation. The shelter is extremely busy on the Saturday, many members of the public come to the shelter seeking to adopt and redeem animals.</p> <p>Because of the numbers of people who come, the shelter must have staff on hand to assist the public in adopting and redeeming animals.</p>										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ **\$42,587 \$16,098 \$58,685**



**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

**One-Time**  Policies and Procedures  Training  Computer Software

**Ongoing**  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Police Records Clerk II (4)</b>  The Police Records Clerks II spent approximately 355 hours per year in taking information about lost and found animals via telephone, updating the lost and found lists daily, and providing owners with the names and addresses of other shelters within their vicinity.	\$15.04	37.80%	355.00					\$5,339	\$2,018	\$7,357

10-1-1186-11

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ 
**\$5,339    \$2,018    \$7,357**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<b>Ongoing</b>	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
	<input type="checkbox"/> Lost and Found Lists	<input checked="" type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>This cost has only been applied to the eligible euthanized animals sheltered by the City of Hayward.</p> <p>The attached data form provides explanation of each task within this category. The total time spent on record-keeping averages to 19.9 minutes per animal.</p> <p>19.9 min. x .31 salary/min. x 1731 eligible animals = \$10,679</p>				\$10,679						
10-1-1186-1										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ **\$10,679**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/>	Policies and Procedures	<input type="checkbox"/>	Training	<input type="checkbox"/>	Computer Software
<b>Ongoing</b>	<input type="checkbox"/>	Acquiring Space/Facilities	<input type="checkbox"/>	Renovating Facilities	<input type="checkbox"/>	Care of Dogs & Cats
	<input type="checkbox"/>	Care of Other Animals	<input type="checkbox"/>	Holding Period	<input type="checkbox"/>	Feral Cats
	<input type="checkbox"/>	Lost and Found Lists	<input type="checkbox"/>	Non-Medical Records	<input checked="" type="checkbox"/>	Veterinary Care
	<input type="checkbox"/>	Procuring Equipment				

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>This cost has been prorated based upon the number of animals that would have been eligible euthanized animals had the Care and Maintenance portion of this claim been eligible for this period. The costs contained herein represent an initial physical exam and administration of "wellness" vaccine as well as costs for "necessary and prompt" veterinary care.</p> <p>Dogs/Cats (10.92 vet x 1701 eligible) + "Other" animals (3.69 vet x 30 eligible) = \$18,685.62</p>				\$18,686						

10-1-1186-11

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ \$18,686

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- One-Time**  Policies and Procedures  Training  Computer Software
- Ongoing**  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats
- Care of Other Animals  Holding Period  Feral Cats
- Lost and Found Lists  Non-Medical Records  Veterinary Care
- Procuring Equipment

(04) Description of Expenses Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
No activity this fiscal period.										
10-1-1186-1										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

# INDIRECT COST RATE PROPOSAL

**Claimant Name:** City of Hayward

**Department:** Animal Control

**Fiscal Year:** 1998-1999

Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
<b>Personnel Services:</b>				
1 Salaries & Wages	\$429,050		\$60,070	\$368,980
2 Part-time Wages & Overtime	\$24,002			\$24,002
3 Benefits <span style="float: right;">37.8%</span>	\$162,384		\$22,735	\$139,649
<b>SUBTOTAL:</b>	<b>\$615,436</b>		<b>\$82,805</b>	<b>\$532,631</b>
<b>Line Item Costs (Services, Supplies &amp; Other):</b>				
4 Maintenance	\$9,083		\$9,083	
5 Utilities	\$4,104		\$4,104	
6 Office Supplies	\$4,077		\$4,077	
7 Printing	\$2,629		\$2,629	
8 Field Supplies	\$23,417			\$23,417
9 Computer Supplies	\$92		\$92	
10 Facilities Maintenance	\$7,540		\$7,540	
11 Dues, Publications and Books	\$622	\$622		
12 Meals (MOU)	\$562		\$562	
13 Special Services	\$47,469			\$47,469
14 Software	\$438		\$438	
15 Publicity and Community Program	\$3,180	\$3,180		
16 Vehicle Operation	\$10,780		\$10,780	
17 Travel, Meeting and Meals	\$445		\$445	
18 Other Expense	\$267		\$267	
19 Capital Expense	\$4,546	\$4,546		
20 Employee Services	\$3,173		\$3,173	
21				
22				
23				
24				
25				
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35				
<b>SUBTOTAL:</b>	<b>\$122,424</b>	<b>\$8,348</b>	<b>\$43,190</b>	<b>\$70,886</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$737,860</b>			
<b>Cost Adjustments and/or Cost Plan Costs:</b>				
36 A-87 Cost Allocation Plan				
37				
<b>SUBTOTAL:</b>				
<b>TOTAL COSTS:</b>	<b>\$737,860</b>	<b>\$8,348</b>	<b>\$125,995</b>	<b>\$603,517</b>
<b>CALCULATED INDIRECT COST RATE =</b> <span style="border: 1px solid black; padding: 2px;">23.7%</span>				
<b>Rate is based on: Salaries &amp; Benefits</b>				
			<b>\$125,995</b>	<b>= Total allowable indirect costs</b>
			<b>\$532,631</b>	<b>= Total direct salaries and benefits</b>

# DEPARTMENTAL INDIRECT SALARIES

**Claimant Name:** City of Hayward  
**Department:** Animal Control  
**Fiscal Year:** 1998-1999

## INDIRECT SALARIES

Position or Name of Employee	Annual Wages	Departmental Administration		Departmental Support	
		(%)	(\$)	(%)	(\$)
1 Animal Services Manager	\$63,232	95%	\$60,070		
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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37 11-98111-01					
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39					
40					

<b>TOTALS</b>	\$63,232	\$60,070	
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**TOTAL INDIRECT SALARIES** \$60,070

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	S	LEDGER BALANCES	
FND ACTV OBJ SUB T	NOTE	CHECK# EXPLANATION	R REFERENCE	- ACTUAL -	- BUDGET -
*****	*****	*****	*****	*****	*****
100 1890 5000		OTHER REVENUES		30,659.68	27,100.00
SUBTOTAL.....				30,659.68	27,100.00
100 1890 5100		OTHER REVENUES		30,659.68	27,100.00
SUBTOTAL.....				30,659.68	27,100.00
100 1890 5102		REVENUES		88,210.19	76,700.00
SUBTOTAL.....				88,210.19	76,700.00
5		EMPLOYEE SERVICES			
6		SALARIES			
8		SALARIES-LEAVE W/O PAY			
		ANNUAL BUDGET - 07/01/1998			
07/05/1998		PAYROLL DISTRIBUTION	P FISGA321	0.00	0.00
09/13/1998		PAYROLL DISTRIBUTION	P FISGA321	0.00	0.00
10/11/1998		PAYROLL DISTRIBUTION	P FISGA321	0.00	0.00
11/22/1998		PAYROLL DISTRIBUTION	P FISGA321	0.00	0.00
01/03/1999		PAYROLL DISTRIBUTION	P FISGA321	0.00	0.00
01/17/1999		PAYROLL DISTRIBUTION	P FISGA321	0.00	0.00
02/14/1999		PAYROLL DISTRIBUTION	P FISGA321	0.00	0.00
SUBTOTAL.....				0.00	0.00
8		SALARIES-REGULAR TIME			
100 1890 5110		ANNUAL BUDGET - 07/01/1998			
07/05/1998		PAYROLL DISTRIBUTION	P FISGA321	10,835.09	0.00
07/19/1998		PAYROLL DISTRIBUTION	P FISGA321	13,666.44	0.00
08/02/1998		PAYROLL DISTRIBUTION	P FISGA321	13,926.93	0.00
08/16/1998		PAYROLL DISTRIBUTION	P FISGA321	12,322.47	0.00
08/30/1998		PAYROLL DISTRIBUTION	P FISGA321	12,254.46	0.00
09/13/1998		PAYROLL DISTRIBUTION	P FISGA321	10,990.23	0.00
09/27/1998		PAYROLL DISTRIBUTION	P FISGA321	11,865.01	0.00
10/11/1998		PAYROLL DISTRIBUTION	P FISGA321	12,204.69	0.00
10/25/1998		PAYROLL DISTRIBUTION	P FISGA321	12,310.32	0.00
11/08/1998		PAYROLL DISTRIBUTION	P FISGA321	19,116.15	0.00
11/22/1998		PAYROLL DISTRIBUTION	P FISGA321	16,098.36	0.00
12/06/1998		PAYROLL DISTRIBUTION	P FISGA321	12,325.77	0.00
12/20/1998		PAYROLL DISTRIBUTION	P FISGA321	14,901.15	0.00
01/03/1999		PAYROLL DISTRIBUTION	P FISGA321	10,435.85	0.00
01/17/1999		PAYROLL DISTRIBUTION	P FISGA321	18,241.01	0.00
01/31/1999		PAYROLL DISTRIBUTION	P FISGA321	15,841.42	0.00
02/14/1999		PAYROLL DISTRIBUTION	P FISGA321	14,199.68	0.00
02/28/1999		PAYROLL DISTRIBUTION	P FISGA321	15,376.95	0.00
03/14/1999		PAYROLL DISTRIBUTION	P FISGA321	15,902.09	0.00
03/28/1999		PAYROLL DISTRIBUTION	P FISGA321	15,322.97	0.00
04/11/1999		PAYROLL DISTRIBUTION	P FISGA321	14,463.98	0.00
04/25/1999		PAYROLL DISTRIBUTION	P FISGA321	15,268.23	0.00
05/09/1999		PAYROLL DISTRIBUTION	P FISGA321	15,884.90	0.00
05/23/1999		PAYROLL DISTRIBUTION	P FISGA321	15,326.66	0.00
06/06/1999		PAYROLL DISTRIBUTION	P FISGA321	15,385.55	0.00
06/20/1999		PAYROLL DISTRIBUTION	P FISGA321	15,114.62	0.00
SUBTOTAL.....				369,580.98	301,996.00
8		SALARIES-REGULAR TIME			
100 1890 5111		ANNUAL BUDGET - 07/01/1998			
07/05/1998		PAYROLL DISTRIBUTION	P FISGA321	0.00	0.00
SUBTOTAL.....				0.00	0.00

11-98111-I-01

ACCOUNT NUMBER	FND ACTV OBJ SUB T	NOTE	FOOT ACCOUNT DESCRIPTION	DATE	EXPLANATION	S R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
100 1890 5111			PAYROLL DISTRIBUTION	07/19/1998		P FIGA321	28.44		
			PAYROLL DISTRIBUTION	08/02/1998		P FIGA321	28.44		
			PAYROLL DISTRIBUTION	08/16/1998		P FIGA321	28.44		
			PAYROLL DISTRIBUTION	08/30/1998		P FIGA321	28.44		
			PAYROLL DISTRIBUTION	09/13/1998		P FIGA321	28.44		
			PAYROLL DISTRIBUTION	09/27/1998		P FIGA321	28.44		
			PAYROLL DISTRIBUTION	10/11/1998		P FIGA321	28.44		
			PAYROLL DISTRIBUTION	10/25/1998		P FIGA321	28.44		
			PAYROLL DISTRIBUTION	11/08/1998		P FIGA321	41.26		
			PAYROLL DISTRIBUTION	11/22/1998		P FIGA321	30.17		
			PAYROLL DISTRIBUTION	12/06/1998		P FIGA321	135.56		
			PAYROLL DISTRIBUTION	12/20/1998		P FIGA321	65.30		
			PAYROLL DISTRIBUTION	01/03/1999		P FIGA321	65.30		
			PAYROLL DISTRIBUTION	01/17/1999		P FIGA321	65.30		
			PAYROLL DISTRIBUTION	01/31/1999		P FIGA321	65.30		
			PAYROLL DISTRIBUTION	02/14/1999		P FIGA321	65.30		
			PAYROLL DISTRIBUTION	02/28/1999		P FIGA321	65.30		
			PAYROLL DISTRIBUTION	03/14/1999		P FIGA321	66.21		
			PAYROLL DISTRIBUTION	03/28/1999		P FIGA321	66.21		
			PAYROLL DISTRIBUTION	04/11/1999		P FIGA321	66.21		
			PAYROLL DISTRIBUTION	04/25/1999		P FIGA321	66.21		
			PAYROLL DISTRIBUTION	05/09/1999		P FIGA321	69.15		
			PAYROLL DISTRIBUTION	05/23/1999		P FIGA321	69.15		
			PAYROLL DISTRIBUTION	06/06/1999		P FIGA321	69.15		
			PAYROLL DISTRIBUTION	06/20/1999		P FIGA321	69.15		
			SALARIES-INCENTIVE PAY				1,396.19		765.00 *
			SUBTOTAL						
100 1890 5120	8		SALARIES-WORKERS COMPENSATION				0.00		0.00
			ANNUAL BUDGET - 07/01/1998						
			PAYROLL DISTRIBUTION	07/05/1998		P FIGA321	1,199.35		
			PAYROLL DISTRIBUTION	07/19/1998		P FIGA321	1,199.35		
			PAYROLL DISTRIBUTION	08/02/1998		P FIGA321	1,199.35		
			PAYROLL DISTRIBUTION	08/16/1998		P FIGA321	1,199.35		
			PAYROLL DISTRIBUTION	08/30/1998		P FIGA321	1,199.35		
			PAYROLL DISTRIBUTION	09/13/1998		P FIGA321	1,199.35		
			PAYROLL DISTRIBUTION	09/27/1998		P FIGA321	1,199.35		
			PAYROLL DISTRIBUTION	10/11/1998		P FIGA321	1,199.35		
			PAYROLL DISTRIBUTION	11/08/1998		P FIGA321	959.48		
			PAYROLL DISTRIBUTION	01/17/1999		P FIGA321	46.33		
			SALARIES-WORKERS COMPENSATION				9,453.31		0.00 *
			SUBTOTAL						
100 1890 5121	8		SALARIES-HOLID PD NOT WORKED				0.00		0.00
			ANNUAL BUDGET - 07/01/1998						
			PAYROLL DISTRIBUTION	07/05/1998		P FIGA321	449.48		
			PAYROLL DISTRIBUTION	09/13/1998		P FIGA321	951.10		
			PAYROLL DISTRIBUTION	10/25/1998		P FIGA321	236.11		
			PAYROLL DISTRIBUTION	11/22/1998		P FIGA321	850.10		
			PAYROLL DISTRIBUTION	12/06/1998		P FIGA321	1,958.89		
			PAYROLL DISTRIBUTION	01/03/1999		P FIGA321	3,465.85		
			PAYROLL DISTRIBUTION	01/31/1999		P FIGA321	370.40		
			PAYROLL DISTRIBUTION	02/14/1999		P FIGA321	714.61		
			PAYROLL DISTRIBUTION	02/28/1999		P FIGA321	236.11		
			SUBTOTAL				17,552.00		0.00

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ACCOUNT NUMBER	FND ACTV OBJ SUB T	FOOT NOTE	ACCOUNT DESCRIPTION	DATE	CHECK#	EXPLANATION	S REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
100 1890 5122	8	06/06/1999	SALARIES-HOLID PD NOT WORKED				P FISGA321	381.51	0.00	17,552.00
			SALARIES-LEAVE PAID					9,614.16	0.00	0.00
			ANNUAL BUDGET - 07/01/1998							31,600.00
		07/05/1998	PAYROLL DISTRIBUTION				P FISGA321	1,908.03		
		07/19/1998	PAYROLL DISTRIBUTION				P FISGA321	712.84		
		08/02/1998	PAYROLL DISTRIBUTION				P FISGA321	806.36		
		08/16/1998	PAYROLL DISTRIBUTION				P FISGA321	1,135.88		
		08/30/1998	PAYROLL DISTRIBUTION				P FISGA321	1,345.86		
		09/13/1998	PAYROLL DISTRIBUTION				P FISGA321	862.55		
		09/27/1998	PAYROLL DISTRIBUTION				P FISGA321	2,440.97		
		10/11/1998	PAYROLL DISTRIBUTION				P FISGA321	1,112.03		
		10/25/1998	PAYROLL DISTRIBUTION				P FISGA321	1,384.93		
		11/08/1998	PAYROLL DISTRIBUTION				P FISGA321	1,497.84		
		11/22/1998	PAYROLL DISTRIBUTION				P FISGA321	1,236.52		
		12/06/1998	PAYROLL DISTRIBUTION				P FISGA321	1,585.47		
		12/20/1998	PAYROLL DISTRIBUTION				P FISGA321	1,926.48		
		01/03/1999	PAYROLL DISTRIBUTION				P FISGA321	573.37		
		01/17/1999	PAYROLL DISTRIBUTION				P FISGA321	510.96		
		01/31/1999	PAYROLL DISTRIBUTION				P FISGA321	983.58		
		02/14/1999	PAYROLL DISTRIBUTION				P FISGA321	495.95		
		02/28/1999	PAYROLL DISTRIBUTION				P FISGA321	568.02		
		03/14/1999	PAYROLL DISTRIBUTION				P FISGA321	388.78		
		03/28/1999	PAYROLL DISTRIBUTION				P FISGA321	338.09		
		04/11/1999	PAYROLL DISTRIBUTION				P FISGA321	838.49		
		04/25/1999	PAYROLL DISTRIBUTION				P FISGA321	459.54		
		05/09/1999	PAYROLL DISTRIBUTION				P FISGA321	1,114.63		
		05/23/1999	PAYROLL DISTRIBUTION				P FISGA321	226.86		
		06/06/1999	PAYROLL DISTRIBUTION				P FISGA321	1,195.38		
		06/20/1999	PAYROLL DISTRIBUTION				P FISGA321	1,426.38		
			SALARIES-LEAVE PAID					27,075.79	0.00	31,600.00
			ANNUAL BUDGET - 07/01/1998							0.00
100 1890 5123	8	12/20/1998	SALARIES-OTHER LEAVE PAID					0.00	0.00	0.00
		01/03/1999	PAYROLL DISTRIBUTION				P FISGA321	767.35		
		05/23/1999	PAYROLL DISTRIBUTION				P FISGA321	1,534.69		
			SALARIES-OTHER LEAVE PAID					472.21	0.00	0.00
			ANNUAL BUDGET - 07/01/1998							0.00
100 1890 5124	8	07/19/1998	SALARIES-COMP TIME PAID					0.00	0.00	0.00
		08/02/1998	PAYROLL DISTRIBUTION				P FISGA321	41.93		
		08/16/1998	PAYROLL DISTRIBUTION				P FISGA321	329.11		
		08/30/1998	PAYROLL DISTRIBUTION				P FISGA321	708.81		
		09/13/1998	PAYROLL DISTRIBUTION				P FISGA321	111.78		
		10/11/1998	PAYROLL DISTRIBUTION				P FISGA321	526.47		
		10/25/1998	PAYROLL DISTRIBUTION				P FISGA321	407.55		
		11/08/1998	PAYROLL DISTRIBUTION				P FISGA321	779.52		
		11/22/1998	PAYROLL DISTRIBUTION				P FISGA321	603.45		
		12/06/1998	PAYROLL DISTRIBUTION				P FISGA321	290.72		
			ANNUAL BUDGET - 07/01/1998							0.00
			SALARIES-COMP TIME PAID					11,981.11	0.00	0.00

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	S	R REFERENCE	LEDGER BALANCES	ENCUMBRANCE	BUDGET
FND ACTV OBJ SUB T	NOTE	CHECK#	EXPLANATION		-ACTUAL-		
*****	*****	*****	*****	*****	*****	*****	*****
100 1890 5124	12/20/1998	PAYROLL DISTRIBUTION		P FISGA321	61.76		
	01/03/1999	PAYROLL DISTRIBUTION		P FISGA321	576.67		
	01/17/1999	PAYROLL DISTRIBUTION		P FISGA321	262.50		
	01/31/1999	PAYROLL DISTRIBUTION		P FISGA321	13.47		
	02/14/1999	PAYROLL DISTRIBUTION		P FISGA321	378.51		
	02/28/1999	PAYROLL DISTRIBUTION		P FISGA321	144.79		
	03/14/1999	PAYROLL DISTRIBUTION		P FISGA321	124.14		
	03/28/1999	PAYROLL DISTRIBUTION		P FISGA321	542.82		
	04/11/1999	PAYROLL DISTRIBUTION		P FISGA321	350.42		
	04/25/1999	PAYROLL DISTRIBUTION		P FISGA321	186.13		
	05/09/1999	PAYROLL DISTRIBUTION		P FISGA321	192.98		
	05/23/1999	PAYROLL DISTRIBUTION		P FISGA321	1,695.21		
	05/06/1999	PAYROLL DISTRIBUTION		P FISGA321	680.51		
	06/20/1999	PAYROLL DISTRIBUTION		P FISGA321	132.97		
		SALARIES-COMP TIME PAID			9,167.97		
		SUBTOTAL.....			0.00	0.00	0.00
100 1890 5130	8	SALARIES-A.I. AT TERMINATION		PRIOR BALANCE	0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998					
	10/11/1998	PAYROLL DISTRIBUTION		P FISGA321	872.08		
		SALARIES-A.I. AT TERMINATION			872.08	0.00	0.00
		SUBTOTAL.....			0.00	0.00	0.00
100 1890 5131	8	SALARIES-S.I. AT TERMINATION		PRIOR BALANCE	0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998					
	10/11/1998	PAYROLL DISTRIBUTION		P FISGA321	511.57		
		SALARIES-S.I. AT TERMINATION			511.57	0.00	0.00
		SUBTOTAL.....			0.00	0.00	0.00
100 1890 5132	8	SALARIES-COMP TIME AT TERMINATION		PRIOR BALANCE	0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998					
	10/11/1998	PAYROLL DISTRIBUTION		P FISGA321	511.57		
		SALARIES-COMP TIME AT TERMINATION			511.57	0.00	0.00
		SUBTOTAL.....			0.00	0.00	0.00
100 1890 5140	8	SALARIES-OVERTIME		PRIOR BALANCE	0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998					
	07/05/1998	PAYROLL DISTRIBUTION		P FISGA321	1,823.17		
	07/19/1998	PAYROLL DISTRIBUTION		P FISGA321	885.91		
	08/02/1998	PAYROLL DISTRIBUTION		P FISGA321	595.51		
	08/16/1998	PAYROLL DISTRIBUTION		P FISGA321	405.28		
	08/30/1998	PAYROLL DISTRIBUTION		P FISGA321	226.01		
	09/13/1998	PAYROLL DISTRIBUTION		P FISGA321	1,555.53		
	09/27/1998	PAYROLL DISTRIBUTION		P FISGA321	1,280.09		
	10/11/1998	PAYROLL DISTRIBUTION		P FISGA321	911.59		
	10/25/1998	PAYROLL DISTRIBUTION		P FISGA321	766.43		
	11/08/1998	PAYROLL DISTRIBUTION		P FISGA321	1,113.98		
	11/22/1998	PAYROLL DISTRIBUTION		P FISGA321	570.49		
	12/06/1998	PAYROLL DISTRIBUTION		P FISGA321	406.32		
	12/20/1998	PAYROLL DISTRIBUTION		P FISGA321	630.81		
	01/03/1999	PAYROLL DISTRIBUTION		P FISGA321	1,182.58		
	01/17/1999	PAYROLL DISTRIBUTION		P FISGA321	697.37		
	01/31/1999	PAYROLL DISTRIBUTION		P FISGA321	353.53		
	02/14/1999	PAYROLL DISTRIBUTION		P FISGA321	425.29		
	02/28/1999	PAYROLL DISTRIBUTION		P FISGA321	716.27		
	03/14/1999	PAYROLL DISTRIBUTION		P FISGA321	486.62		
	03/28/1999	PAYROLL DISTRIBUTION		P FISGA321	280.71		
		SUBTOTAL.....			13,517.00	0.00	0.00

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ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	DATE	CHECK#	EXPLANATION	S	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
100 1890 5140		04/11/1999			PAYROLL DISTRIBUTION	P	FISGA321	1,041.85		
		04/25/1999			PAYROLL DISTRIBUTION	P	FISGA321	1,008.01		
		05/09/1999			PAYROLL DISTRIBUTION	P	FISGA321	1,720.15		
		05/23/1999			PAYROLL DISTRIBUTION	P	FISGA321	69.96		
		06/06/1999			PAYROLL DISTRIBUTION	P	FISGA321	471.40		
		06/20/1999			PAYROLL DISTRIBUTION	P	FISGA321	707.90		
		SALARIES-OVERTIME			SUBTOTAL.....			20,332.76	0.00	13,517.00
100 1890 5141	8	SALARIES-OVERTIME-SAFETY HOL			PRIOR BALANCE			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998						0.00	0.00	0.00
		SALARIES-OVERTIME-SAFETY HOL			SUBTOTAL.....			0.00	0.00	0.00
100 1890 5142	8	SALARIES-SAVINGS			PRIOR BALANCE			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998						0.00	0.00	0.00
		SALARIES-SAVINGS			SUBTOTAL.....			0.00	0.00	0.00
100 1890 5144	8	SALARIES - EXCESS MEDICAL			PRIOR BALANCE			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998						0.00	0.00	0.00
		SALARIES - EXCESS MEDICAL			SUBTOTAL.....			0.00	0.00	0.00
100 1890 5146	8	SALARIES-OVERTIME-CIVILIAN HOL			PRIOR BALANCE			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998						0.00	0.00	0.00
		09/13/1998			PAYROLL DISTRIBUTION	P	FISGA321	902.70		
		10/25/1998			PAYROLL DISTRIBUTION	P	FISGA321	188.88		
		11/22/1998			PAYROLL DISTRIBUTION	P	FISGA321	210.76		
		12/06/1998			PAYROLL DISTRIBUTION	P	FISGA321	0.00		
		01/03/1999			PAYROLL DISTRIBUTION	P	FISGA321	185.30		
		01/31/1999			PAYROLL DISTRIBUTION	P	FISGA321	185.30		
		02/14/1999			PAYROLL DISTRIBUTION	P	FISGA321	210.76		
		02/28/1999			PAYROLL DISTRIBUTION	P	FISGA321	194.52		
		06/06/1999			PAYROLL DISTRIBUTION	P	FISGA321	194.52		
		SALARIES-OVERTIME-CIVILIAN HOL			SUBTOTAL.....			2,272.74	0.00	0.00
		SALARIES			SUBTOTAL.....			453,051.80	0.00	365,430.00
100 1890 5200	6	EMPLOYEE BENEFITS			PRIOR BALANCE			0.00	0.00	0.00
100 1890 5210	8	EMPL BENE-SOCIAL PROGRAM			ANNUAL BUDGET - 07/01/1998			0.00	0.00	0.00
		EMPL BENE-SOCIAL PROGRAM			SUBTOTAL.....			0.00	0.00	0.00
100 1890 5211	8	UNIFORMS/PAYROLL			PRIOR BALANCE			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998						750.00	0.00	0.00
		05/23/1999			PAYROLL DISTRIBUTION	P	FISGA321	750.00	0.00	0.00
		UNIFORMS/PAYROLL			SUBTOTAL.....			750.00	0.00	0.00
100 1890 5220	8	EMPL BENE-FICA			PRIOR BALANCE			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998						206.55	0.00	0.00
		07/05/1998			PAYROLL DISTRIBUTION	P	FISGA321	217.06	0.00	0.00
		07/19/1998			PAYROLL DISTRIBUTION	P	FISGA321	221.78	0.00	0.00
		08/02/1998			PAYROLL DISTRIBUTION	P	FISGA321	204.92	0.00	0.00
		08/16/1998			PAYROLL DISTRIBUTION	P	FISGA321	196.28	0.00	0.00
		08/30/1998			PAYROLL DISTRIBUTION	P	FISGA321		0.00	0.00

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ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	DATE	NOTE	CHECK#	EXPLANATION	S	R REFERENCE	-ACTUAL-	ENCUMBRANCE	BUDGET
100 1890 5220			09/13/1998			PAYROLL DISTRIBUTION	P	FISGA321	221.77		
			09/27/1998			PAYROLL DISTRIBUTION	P	FISGA321	216.19		
			10/11/1998			PAYROLL DISTRIBUTION	P	FISGA321	218.82		
			10/25/1998			PAYROLL DISTRIBUTION	P	FISGA321	200.48		
			11/08/1998			PAYROLL DISTRIBUTION	P	FISGA321	281.92		
			11/22/1998			PAYROLL DISTRIBUTION	P	FISGA321	245.31		
			12/06/1998			PAYROLL DISTRIBUTION	P	FISGA321	238.47		
			12/20/1998			PAYROLL DISTRIBUTION	P	FISGA321	234.45		
			01/03/1999			PAYROLL DISTRIBUTION	P	FISGA321	226.47		
			01/17/1999			PAYROLL DISTRIBUTION	P	FISGA321	259.67		
			01/31/1999			PAYROLL DISTRIBUTION	P	FISGA321	228.10		
			02/14/1999			PAYROLL DISTRIBUTION	P	FISGA321	207.34		
			02/28/1999			PAYROLL DISTRIBUTION	P	FISGA321	218.99		
			03/14/1999			PAYROLL DISTRIBUTION	P	FISGA321	219.93		
			03/28/1999			PAYROLL DISTRIBUTION	P	FISGA321	214.10		
			04/11/1999			PAYROLL DISTRIBUTION	P	FISGA321	216.16		
			04/25/1999			PAYROLL DISTRIBUTION	P	FISGA321	220.09		
			05/09/1999			PAYROLL DISTRIBUTION	P	FISGA321	247.49		
			05/23/1999			PAYROLL DISTRIBUTION	P	FISGA321	239.56		
			06/06/1999			PAYROLL DISTRIBUTION	P	FISGA321	238.26		
			06/20/1999			PAYROLL DISTRIBUTION	P	FISGA321	223.20		
						SUBTOTAL.....			5,863.36	0.00	4,116.00
						PRIOR BALANCE			0.00	0.00	0.00
						ANNUAL BUDGET - 07/01/1998					63,445.00
			07/05/1998			PAYROLL DISTRIBUTION	P	FISGA321	0.00		
			07/05/1998			PAYROLL DISTRIBUTION	P	FISGA321	1,029.17		
			07/05/1998			PAYROLL DISTRIBUTION	P	FISGA321	1,288.37		
			07/19/1998			PAYROLL DISTRIBUTION	P	FISGA321	0.00		
			07/19/1998			PAYROLL DISTRIBUTION	P	FISGA321	978.60		
			07/19/1998			PAYROLL DISTRIBUTION	P	FISGA321	1,225.05		
			08/02/1998			PAYROLL DISTRIBUTION	P	FISGA321	0.00		
			08/02/1998			PAYROLL DISTRIBUTION	P	FISGA321	981.49		
			08/02/1998			PAYROLL DISTRIBUTION	P	FISGA321	1,228.68		
			08/16/1998			PAYROLL DISTRIBUTION	P	FISGA321	0.00		
			08/16/1998			PAYROLL DISTRIBUTION	P	FISGA321	986.14		
			08/16/1998			PAYROLL DISTRIBUTION	P	FISGA321	1,234.51		
			08/30/1998			PAYROLL DISTRIBUTION	P	FISGA321	0.00		
			08/30/1998			PAYROLL DISTRIBUTION	P	FISGA321	980.90		
			08/30/1998			PAYROLL DISTRIBUTION	P	FISGA321	1,227.95		
			09/13/1998			PAYROLL DISTRIBUTION	P	FISGA321	0.00		
			09/13/1998			PAYROLL DISTRIBUTION	P	FISGA321	1,049.66		
			09/13/1998			PAYROLL DISTRIBUTION	P	FISGA321	1,314.05		
			09/27/1998			PAYROLL DISTRIBUTION	P	FISGA321	0.00		
			09/27/1998			PAYROLL DISTRIBUTION	P	FISGA321	1,008.15		
			09/27/1998			PAYROLL DISTRIBUTION	P	FISGA321	1,262.04		
			10/11/1998			PAYROLL DISTRIBUTION	P	FISGA321	0.00		
			10/11/1998			PAYROLL DISTRIBUTION	P	FISGA321	932.82		
			10/11/1998			PAYROLL DISTRIBUTION	P	FISGA321	1,167.77		
			10/25/1998			PAYROLL DISTRIBUTION	P	FISGA321	0.00		
			10/25/1998			PAYROLL DISTRIBUTION	P	FISGA321	913.17		
			10/25/1998			PAYROLL DISTRIBUTION	P	FISGA321	1,143.16		

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\*\*\*\*\* LEDGER BALANCES \*\*\*\*\*  
 - ACTUAL - - ENCUMBRANCE - - BUDGET - -  
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ACCOUNT NUMBER FOOT ACCOUNT DESCRIPTION CHECK# EXPLANATION S R REFERENCE

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	CHECK#	EXPLANATION	S	R	REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
100 1890 5230	11/08/1998	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	11/08/1998	PAYROLL DISTRIBUTION			P		FISGA321	1,185.98		
	11/08/1998	PAYROLL DISTRIBUTION			P		FISGA321	1,484.66		
	11/22/1998	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	11/22/1998	PAYROLL DISTRIBUTION			P		FISGA321	945.57		
	11/22/1998	PAYROLL DISTRIBUTION			P		FISGA321	1,183.73		
	12/06/1998	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	12/06/1998	PAYROLL DISTRIBUTION			P		FISGA321	934.16		
	12/06/1998	PAYROLL DISTRIBUTION			P		FISGA321	1,169.43		
	12/20/1998	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	12/20/1998	PAYROLL DISTRIBUTION			P		FISGA321	952.35		
	12/20/1998	PAYROLL DISTRIBUTION			P		FISGA321	1,192.19		
	01/03/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	01/03/1999	PAYROLL DISTRIBUTION			P		FISGA321	973.70		
	01/03/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,218.92		
	01/17/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	01/17/1999	PAYROLL DISTRIBUTION			P		FISGA321	931.23		
	01/17/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,165.76		
	01/31/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	01/31/1999	PAYROLL DISTRIBUTION			P		FISGA321	946.34		
	01/31/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,184.66		
	02/14/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	02/14/1999	PAYROLL DISTRIBUTION			P		FISGA321	949.34		
	02/14/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,188.41		
	02/28/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	02/28/1999	PAYROLL DISTRIBUTION			P		FISGA321	949.38		
	02/28/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,188.48		
	03/14/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	03/14/1999	PAYROLL DISTRIBUTION			P		FISGA321	940.55		
	03/14/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,177.43		
	03/28/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	03/28/1999	PAYROLL DISTRIBUTION			P		FISGA321	950.35		
	03/28/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,189.69		
	04/11/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	04/11/1999	PAYROLL DISTRIBUTION			P		FISGA321	939.99		
	04/11/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,176.74		
	04/25/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	04/25/1999	PAYROLL DISTRIBUTION			P		FISGA321	963.30		
	04/25/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,205.90		
	04/25/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	05/09/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,013.14		
	05/09/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,268.30		
	05/09/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	05/23/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,111.14		
	05/23/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,391.00		
	05/23/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	06/06/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,061.70		
	06/06/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,329.08		
	06/06/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	06/20/1999	PAYROLL DISTRIBUTION			P		FISGA321	977.05		
	06/20/1999	PAYROLL DISTRIBUTION			P		FISGA321	1,223.13		
	06/20/1999	PAYROLL DISTRIBUTION			P		FISGA321	0.00		
	06/20/1999	PAYROLL DISTRIBUTION			P		FISGA321	57,614.46		
							SUBTOTAL			63,445.00 *

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ACCOUNT NUMBER	FOOI	ACCOUNT DESCRIPTION	DATE	NOTE	EXPLANATION	FOOT	DATE	DESCRIPTION	AMOUNT	DATE	DESCRIPTION	AMOUNT	DATE	DESCRIPTION	AMOUNT	DATE	DESCRIPTION	AMOUNT
100 1890 5232	8	EMPL BENE-PARS							0.00			0.00						0.00
		ANNUAL BUDGET - 07/01/1998																
		PAYROLL DISTRIBUTION	07/05/1998						39.54									
		PAYROLL DISTRIBUTION	07/19/1998						96.89									
		PAYROLL DISTRIBUTION	08/02/1998						119.49									
		PAYROLL DISTRIBUTION	08/16/1998						83.58									
		PAYROLL DISTRIBUTION	08/30/1998						69.13									
		PAYROLL DISTRIBUTION	09/13/1998						54.24									
		PAYROLL DISTRIBUTION	09/27/1998						77.71									
		PAYROLL DISTRIBUTION	10/11/1998						84.67									
		PAYROLL DISTRIBUTION	10/25/1998						102.61									
		PAYROLL DISTRIBUTION	11/08/1998						156.19									
		PAYROLL DISTRIBUTION	11/22/1998						228.45									
		PAYROLL DISTRIBUTION	12/06/1998						134.30									
		PAYROLL DISTRIBUTION	12/20/1998						187.77									
		PAYROLL DISTRIBUTION	01/03/1999						136.93									
		PAYROLL DISTRIBUTION	01/17/1999						251.22									
		PAYROLL DISTRIBUTION	01/31/1999						179.91									
		PAYROLL DISTRIBUTION	02/14/1999						127.14									
		PAYROLL DISTRIBUTION	02/28/1999						146.65									
		PAYROLL DISTRIBUTION	03/14/1999						147.13									
		PAYROLL DISTRIBUTION	03/28/1999						134.30									
		PAYROLL DISTRIBUTION	04/11/1999						118.84									
		PAYROLL DISTRIBUTION	04/25/1999						116.69									
		PAYROLL DISTRIBUTION	05/09/1999						140.08									
		PAYROLL DISTRIBUTION	05/23/1999						138.93									
		PAYROLL DISTRIBUTION	06/06/1999						138.04									
		PAYROLL DISTRIBUTION	06/20/1999						138.66									
		EMPL BENE-PARS							3,349.09									
		SUBTOTAL							0.00									0.00
		PRIOR BALANCE							0.00									0.00
100 1890 5240	8	EMPL BENE-MEDICAL-CITY TRUST							0.00									0.00
		ANNUAL BUDGET - 07/01/1998																
		PAYROLL DISTRIBUTION							0.00									0.00
		SUBTOTAL							0.00									0.00
		PRIOR BALANCE							0.00									0.00
100 1890 5241	8	EMPL BENE-MEDICAL-KAISER							0.00									0.00
		ANNUAL BUDGET - 07/01/1998																
		PAYROLL DISTRIBUTION							0.00									0.00
		SUBTOTAL							0.00									0.00
		PRIOR BALANCE							0.00									0.00
100 1890 5242	8	EMPL BENE-MEDICAL-HPA							0.00									0.00
		ANNUAL BUDGET - 07/01/1998																
		PAYROLL DISTRIBUTION							0.00									0.00
		SUBTOTAL							0.00									0.00
		PRIOR BALANCE							0.00									0.00
100 1890 5243	8	EMPL BENE-MEDICAL-SOCIAL PRG							0.00									0.00
		ANNUAL BUDGET - 07/01/1998																
		PAYROLL DISTRIBUTION							0.00									0.00
		SUBTOTAL							0.00									0.00
		PRIOR BALANCE							0.00									0.00
100 1890 5244	8	EMPL BENE-MEDICAL-PERS							0.00									0.00
		ANNUAL BUDGET - 07/01/1998																
		PAYROLL DISTRIBUTION	07/05/1998						3,312.41									0.00
		PAYROLL DISTRIBUTION	08/02/1998						3,312.41									0.00
		PAYROLL DISTRIBUTION	09/13/1998						3,312.41									0.00
		SUBTOTAL							0.00									0.00
		PRIOR BALANCE							0.00									0.00
		PAYROLL DISTRIBUTION							0.00									0.00
		PAYROLL DISTRIBUTION							0.00									0.00
		SUBTOTAL							0.00									0.00
		PRIOR BALANCE							0.00									0.00
		SUBTOTAL							0.00									0.00
		PRIOR BALANCE							0.00									0.00
		SUBTOTAL							0.00									0.00
		PRIOR BALANCE							0.00									0.00
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		SUBTOTAL							0.00									0.00
		PRIOR BALANCE							0.00									0.00
		SUBTOTAL							0.00									0.00
		PRIOR BALANCE							0.00									0.00
		SUBTOTAL							0.00									0.00
		PRIOR BALANCE																

ACCOUNT NUMBER	FND ACTIV OBJ	ACCOUNT DESCRIPTION	FOOT NOTE	DATE	CHECK#	EXPLANATION	S REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
100 1890 5244		PAYROLL DISTRIBUTION		10/11/1998			P FISGA321	3,312.41		
		PAYROLL DISTRIBUTION		11/08/1998			P FISGA321	2,894.62		
		PAYROLL DISTRIBUTION		12/06/1998			P FISGA321	2,894.62		
		PAYROLL DISTRIBUTION		01/03/1999			P FISGA321	3,561.12		
		161854 PUBLIC EMPLOYEES		01/15/1999			O SFO-10101788	3,457.94		
		PAYROLL DISTRIBUTION		02/14/1999			P FISGA321	3,103.18		
		PAYROLL DISTRIBUTION		03/14/1999			P FISGA321	3,103.18		
		TERM EMPL PREM 11/98		03/31/1999			J JV112	417.79		
		PAYROLL DISTRIBUTION		04/11/1999			P FISGA321	3,103.18		
		PAYROLL DISTRIBUTION		05/09/1999			P FISGA321	3,103.18		
		PAYROLL DISTRIBUTION		06/06/1999			P FISGA321	3,103.18		
		EMPL BENE-MEDICAL-PERS						38,075.75	0.00	36,837.00 *
		SUBTOTAL						0.00	0.00	8,982.00
		PRIOR BALANCE						0.00	0.00	8,982.00

ACCOUNT NUMBER	FND ACTIV OBJ	ACCOUNT DESCRIPTION	FOOT NOTE	DATE	CHECK#	EXPLANATION	S REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
100 1890 5250		EMPL BENE-DENTAL-DELTA		07/05/1998			P FISGA321	748.44		
		ANNUAL BUDGET - 07/01/1998		08/02/1998			P FISGA321	748.44		
		PAYROLL DISTRIBUTION		09/13/1998			P FISGA321	748.44		
		PAYROLL DISTRIBUTION		10/11/1998			P FISGA321	748.44		
		PAYROLL DISTRIBUTION		11/08/1998			P FISGA321	665.28		
		PAYROLL DISTRIBUTION		12/06/1998			P FISGA321	665.28		
		PAYROLL DISTRIBUTION		01/03/1999			P FISGA321	665.28		
		PAYROLL DISTRIBUTION		02/14/1999			P FISGA321	665.28		
		PAYROLL DISTRIBUTION		03/14/1999			P FISGA321	665.28		
		PAYROLL DISTRIBUTION		04/11/1999			P FISGA321	665.28		
		PAYROLL DISTRIBUTION		05/09/1999			P FISGA321	665.28		
		PAYROLL DISTRIBUTION		06/06/1999			P FISGA321	665.28		
		EMPL BENE-DENTAL-DELTA						8,316.00	0.00	8,982.00 *
		SUBTOTAL						0.00	0.00	466.00
		PRIOR BALANCE						0.00	0.00	466.00

ACCOUNT NUMBER	FND ACTIV OBJ	ACCOUNT DESCRIPTION	FOOT NOTE	DATE	CHECK#	EXPLANATION	S REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
100 1890 5251		EMPL BENE-DENTAL-ORAL		07/05/1998			P FISGA321	38.81		
		ANNUAL BUDGET - 07/01/1998		08/02/1998			P FISGA321	38.81		
		PAYROLL DISTRIBUTION		09/13/1998			P FISGA321	38.81		
		PAYROLL DISTRIBUTION		10/11/1998			P FISGA321	38.81		
		PAYROLL DISTRIBUTION		11/08/1998			P FISGA321	38.81		
		PAYROLL DISTRIBUTION		12/06/1998			P FISGA321	38.81		
		PAYROLL DISTRIBUTION		01/03/1999			P FISGA321	38.81		
		PAYROLL DISTRIBUTION		02/14/1999			P FISGA321	38.81		
		PAYROLL DISTRIBUTION		03/14/1999			P FISGA321	38.81		
		PAYROLL DISTRIBUTION		04/11/1999			P FISGA321	38.81		
		PAYROLL DISTRIBUTION		05/09/1999			P FISGA321	38.81		
		PAYROLL DISTRIBUTION		06/06/1999			P FISGA321	38.81		
		EMPL BENE-DENTAL-ORAL						465.72	0.00	466.00 *
		SUBTOTAL						0.00	0.00	500.00
		PRIOR BALANCE						0.00	0.00	500.00

ACCOUNT NUMBER	FND ACTIV OBJ	ACCOUNT DESCRIPTION	FOOT NOTE	DATE	CHECK#	EXPLANATION	S REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
100 1890 5260		EMPL BENE-LIFE INS-OCCIDENTAL		07/05/1998			P FISGA321	40.50		
		ANNUAL BUDGET - 07/01/1998		08/02/1998			P FISGA321	40.50		
		PAYROLL DISTRIBUTION		09/13/1998			P FISGA321	40.50		
		PAYROLL DISTRIBUTION		10/11/1998			P FISGA321	40.50		
		PAYROLL DISTRIBUTION		11/08/1998			P FISGA321	36.45		
		EMPL BENE-LIFE INS-OCCIDENTAL						466.00	0.00	466.00 *
		SUBTOTAL						0.00	0.00	500.00
		PRIOR BALANCE						0.00	0.00	500.00

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ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	DATE	EXPLANATION	DEBIT	CREDIT	BALANCE
100 1890 5270		EMPL BENE-WORKER COMP INS	06/20/1999	PAYROLL DISTRIBUTION	1,324.37		
		SUBTOTAL			34,064.96		22,434.00 *
100 1890 5271	8	EMPL BENE-STATE UNEMPL INS			0.00		0.00
		ANNUAL BUDGET - 07/01/1998					0.00
		SUBTOTAL			0.00		0.00 *
100 1890 5280	8	EMPL BENE-DEFERRED COMP			0.00		0.00
		ANNUAL BUDGET - 07/01/1998					10,039.00
		PAYROLL DISTRIBUTION	07/05/1998	P FISGA321	334.53		
		PAYROLL DISTRIBUTION	07/19/1998	P FISGA321	324.30		
		PAYROLL DISTRIBUTION	08/02/1998	P FISGA321	325.62		
		PAYROLL DISTRIBUTION	08/16/1998	P FISGA321	327.73		
		PAYROLL DISTRIBUTION	08/30/1998	P FISGA321	325.36		
		PAYROLL DISTRIBUTION	09/13/1998	P FISGA321	325.88		
		PAYROLL DISTRIBUTION	09/27/1998	P FISGA321	337.79		
		PAYROLL DISTRIBUTION	10/11/1998	P FISGA321	291.63		
		PAYROLL DISTRIBUTION	10/25/1998	P FISGA321	242.72		
		PAYROLL DISTRIBUTION	11/08/1998	P FISGA321	335.93		
		PAYROLL DISTRIBUTION	11/22/1998	P FISGA321	206.26		
		PAYROLL DISTRIBUTION	12/06/1998	P FISGA321	2,300.85		
		PAYROLL DISTRIBUTION	12/20/1998	P FISGA321	79.70		
		PAYROLL DISTRIBUTION	01/03/1999	P FISGA321	439.78		
		PAYROLL DISTRIBUTION	01/17/1999	P FISGA321	420.50		
		PAYROLL DISTRIBUTION	01/31/1999	P FISGA321	421.07		
		PAYROLL DISTRIBUTION	02/14/1999	P FISGA321	421.56		
		PAYROLL DISTRIBUTION	02/28/1999	P FISGA321	422.13		
		PAYROLL DISTRIBUTION	03/14/1999	P FISGA321	424.72		
		PAYROLL DISTRIBUTION	03/28/1999	P FISGA321	424.53		
		PAYROLL DISTRIBUTION	04/11/1999	P FISGA321	424.46		
		PAYROLL DISTRIBUTION	04/25/1999	P FISGA321	425.11		
		PAYROLL DISTRIBUTION	05/09/1999	P FISGA321	435.99		
		PAYROLL DISTRIBUTION	05/23/1999	P FISGA321	444.87		
		PAYROLL DISTRIBUTION	06/06/1999	P FISGA321	464.67		
		PAYROLL DISTRIBUTION	06/20/1999	P FISGA321	376.09		
		SUBTOTAL			11,303.78		10,039.00 *
100 1890 5290	8	EMPL BENE-VISION CARE			0.00		0.00
		ANNUAL BUDGET - 07/01/1998					1,876.00
		PAYROLL DISTRIBUTION	07/05/1998	P FISGA321	156.45		
		PAYROLL DISTRIBUTION	08/02/1998	P FISGA321	156.45		
		PAYROLL DISTRIBUTION	09/13/1998	P FISGA321	156.45		
		PAYROLL DISTRIBUTION	10/11/1998	P FISGA321	156.45		
		PAYROLL DISTRIBUTION	11/08/1998	P FISGA321	140.85		
		PAYROLL DISTRIBUTION	12/06/1998	P FISGA321	140.85		
		PAYROLL DISTRIBUTION	01/03/1999	P FISGA321	144.45		
		PAYROLL DISTRIBUTION	02/14/1999	P FISGA321	144.45		
		PAYROLL DISTRIBUTION	03/14/1999	P FISGA321	144.45		
		PAYROLL DISTRIBUTION	04/11/1999	P FISGA321	144.45		
		PAYROLL DISTRIBUTION	05/09/1999	P FISGA321	149.27		
		PAYROLL DISTRIBUTION	06/06/1999	P FISGA321	146.86		
		SUBTOTAL			1,781.43		1,876.00 *

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ACCOUNT NUMBER FOOT ACCOUNT DESCRIPTION S  
 FND ACTV OBJ SUB T NOTE DATE CHECK# EXPLANATION R REFERENCE - - - - - LEDGER BALANCES.....  
 \*\*\*\*\*  
 100 1890 6000

EMPLOYEE BENEFITS SUBTOTAL..... 162,384.44 \* 0.00 \* 148,983.00 \*  
 EMPLOYEE SERVICES SUBTOTAL..... 615,436.24 \* 0.00 \* 514,413.00 \*

MAINTENANCE AND UTILITIES PRIOR BALANCE 0.00 5,230.00 0.00  
 MAINTENANCE  
 FIELD & OFFICE MAINTENANCE ANNUAL BUDGET - 07/01/1998

DATE	DESCRIPTION	AMOUNT	PRIOR BALANCE	ENCUMBRANCE	BUDGET
07/01/1998	06/30/98 ENCUMB CARRY FWD	J DM711			
08/31/1998	155416 ARMES, GREG	O SPO-10098078	151.55		
08/31/1998	156255 ARMES, GREG	O SPO-10098427	45.86		
09/30/1998	156963 MBA OF CALIFORNIA	O 12776	21.14		
09/30/1998	156963 MBA OF CALIFORNIA	O 12776	7.43		
09/30/1998	157599 SECURITYLINK	O 12441	592.07		
10/23/1998	158608 ARMES, GREG	O SPO-10099721	72.42		
10/23/1998	158872 SIGN A RAMA	O SPO-10099778	297.69		
10/23/1998	158785 MBA OF CALIFORNIA	O 12776	112.89		
11/13/1998	159569 MBA OF CALIFORNIA	O 12776	112.36		
11/30/1998	BUD TRF:FACILITIES 11/98	J JV094			
11/30/1998	BIG JOE CALIFORNIA INC	O AP62			
11/30/1998	YALE NORTHERN CALIFORNIA	O AP61			
12/31/1998	161157 MBA OF CALIFORNIA	O 12776	210.16		
12/31/1998	YALE NORTHERN CALIFORNIA	O AP63			
01/22/1999	162063 MBA OF CALIFORNIA	O 12776	93.64		
01/31/1999	BUD TRF-ANIMAL SERVICES	J JV025			
02/19/1999	163060 MBA OF CALIFORNIA	O 12776	17.00		
03/05/1999	163724 STATE BOARD OF EQUALIZATI	O SPO-10102878	215.60		
03/19/1999	164243 MBA OF CALIFORNIA	O 12776	18.73		
04/16/1999	165420 MBA OF CALIFORNIA	O 12776	325.48		
05/21/1999	165806 MBA OF CALIFORNIA	O 12776	90.77		
05/28/1999	166931 ARMES, GREG	O SPO-10104814	180.99		
06/25/1999	168119 MBA OF CALIFORNIA	O 12776	51.71		
06/30/1999	169017 CRYSTAL DATA SYSTEMS, INC	O 12417	175.00		
06/30/1999	169166 SECURITYLINK FROM AMERITE	O 12441	75.00		
06/30/1999	169166 SECURITYLINK FROM AMERITE	O 12441	408.00		
	FIELD & OFFICE MAINTENANCE SUBTOTAL.....		3,275.49 *	0.00 *	7,358.49 *

100 1890 6112 8 BLDG & STRUCTURE MAINTENANCE PRIOR BALANCE 0.00 4,195.00 0.00  
 ANNUAL BUDGET - 07/01/1998

DATE	DESCRIPTION	AMOUNT	PRIOR BALANCE	ENCUMBRANCE	BUDGET
07/01/1998	06/30/98 ENCUMB CARRY FWD	J DM711			
10/23/1998	158770 LES WORLEY & SONS	O AP265			
10/23/1998	158770 LES WORLEY & SONS	O 110833			
12/11/1998	160330 BAY AREA FENCE COMPANY	O 11546	3,472.00		
01/15/1999	161635 ACME SECURITY SYSTEMS	O SPO-10101647	314.00		
01/15/1999	161635 ACME SECURITY SYSTEMS	O SPO-10101647	272.34		
01/15/1999	161635 ACME SECURITY SYSTEMS	O AP61	48.00		
04/30/1999	RAGO NEON	O AP61			
06/30/1999	RECLASS EXP-ANIMAL CONTRL	J JV052	1,701.66		
	BLDG & STRUCTURE MAINTENANCE SUBTOTAL.....		5,808.00 *	1,103.61 *	10,295.00 *
	MAINTENANCE SUBTOTAL.....		9,083.49 *	1,103.61 *	17,653.49 *

ACCOUNT NUMBER FOOT ACCOUNT DESCRIPTION S R REFERENCE \*\*\*\*\* LEDGER BALANCES \*\*\*\*\*  
 FND ACTV OBJ SUB T NOTE DATE CHECK# EXPLANATION \*\*\*\*\* - ACTUAL - - ENCUMBRANCE - - BUDGET - - \*\*\*\*\*

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	S	R REFERENCE	*****	*****	*****	*****
100 1890 6200	6	UTILITIES						
100 1890 6200	8	UTILITIES						
100 1890 6210		UTILITIES						
		ANNUAL BUDGET - 07/01/1998						
		07/31/1998 CORR UTILITY CHARGES	J	JV100	8,791.08			0.00
		09/30/1998 CORR UTILITY CHARGES	J	JV100	6,748.08			0.00
		10/02/1998 156769 PACIFIC BELL	O	12420	2,043.00			
		10/30/1998 157822 PACIFIC BELL	O	12420	2,043.00			
		12/04/1998 159079 PACIFIC BELL	O	12420	2,043.00			
		12/31/1998 160184 PACIFIC BELL	O	12420	2,043.00			
		01/29/1999 161191 PACIFIC BELL	O	12420	2,043.00			
		02/05/1999 162358 PACIFIC BELL	O	12420	2,043.00			
		03/05/1999 162710 UNITED TELECOM LLC	O	12858	115.78			
		04/02/1999 163666 PACIFIC BELL	O	12420	2,043.00			
		04/30/1999 164837 PACIFIC BELL	O	12420	2,043.10			
		05/31/1999 165940 PACIFIC BELL	O	12420	2,043.00			
		UTILITIES			16,545.00			
		RECLASS ANIMAL CNTL CHG	J	JV052	4,000.88			
		UTILITIES			4,000.88			
		SUBTOTAL.....			0.00			0.00 *
100 1890 6211	8	PORTABLE COMMUNICATION EQUIP			0.00			0.00
		ANNUAL BUDGET - 07/01/1998						
		05/14/1999 166415 ARMES, GREG	O	SPO-10104493	103.60			0.00
		PORTABLE COMMUNICATION EQUIP			103.60			0.00 *
		UTILITIES			4,104.48			0.00 *
		SUBTOTAL.....			13,187.97			1,103.61 *
		MAINTENANCE AND UTILITIES						17,653.49 *
100 1890 7000	5	SUPPLIES AND SERVICES						0.00
100 1890 7100	6	SUPPLIES						3,866.00
100 1890 7110	8	OFFICE SUPPLIES						610.95
		ANNUAL BUDGET - 07/01/1998						
		07/01/1998 154906 PETTY CASH - ANIMAL CONTR	O	SPO-10097731	16.26			
		08/31/1998 155447 CORPORATE EXPRESS	O	110969	60.27			
		08/31/1998 KELCO SALES	O	AP61				825.41
		08/31/1998 CORPORATE EXPRESS	O	AP61				292.69
		09/30/1998 CORPORATE EXPRESS	O	AP61				111.12
		09/30/1998 CORPORATE EXPRESS	O	AP265				111.12-
		09/30/1998 CORPORATE EXPRESS	O	111161	111.12			
		11/30/1998 CORPORATE EXPRESS OF THE	O	AP61				338.56
		12/31/1998 CORPORATE EXPRESS OF THE	O	AP265				273.71-
		12/31/1998 CORPORATE EXPRESS OF THE	O	AP265				209.49
		12/31/1998 CORPORATE EXPRESS OF THE	O	AP265				209.49-
		12/31/1998 CORPORATE EXPRESS OF THE	O	AP265				292.71
		12/31/1998 CORPORATE EXPRESS OF THE	O	AP265				345.58
		12/31/1998 CORPORATE EXPRESS OF THE	O	110438	273.71			54.76
		12/31/1998 CORPORATE EXPRESS OF THE	O	110438	29.23-			12.77-
		12/31/1998 CORPORATE EXPRESS OF THE	O	110464	209.49			
		12/31/1998 CORPORATE EXPRESS OF THE	O	111061	292.71			
		12/31/1998 CORPORATE EXPRESS OF THE	O	111423	345.58			
		12/31/1998 CORPORATE EXPRESS OF THE	O	111423	54.76			
		12/31/1998 CORPORATE EXPRESS OF THE	O	111423	12.77-			
		12/31/1998 CORPORATE EXPRESS OF THE	O	111423	12.77-			

11-98111-1-01

CITY OF HAYWARD  
GENERAL LEDGER

REPORT ID: FMIS-FR427  
REPORT PERIOD: 07/01/1998 - 06/30/1999  
100 - GENERAL FUND

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	DATE	EXPLANATION	AMOUNT	ENCUMBRANCE	BUDGET
100 1890 7500	6	OTHER EXPENSE		PRIOR BALANCE	0.00		0.00
100 1890 7500	8	CREDIT CARD SERVICE CHARGE	07/01/1998		266.56		0.00
100 1890 7505	8	ANNUAL BUDGET - 07/01/1998		RECLASS CR CARD SVC CHG J JVL199	266.56		0.00
		CREDIT CARD SERVICE CHARGE		SUBTOTAL.....	0.00		0.00
100 1890 7510	8	TRAINING AND EDUCATION		PRIOR BALANCE	0.00		0.00
		ANNUAL BUDGET - 07/01/1998		SUBTOTAL.....	0.00		0.00
100 1890 7590	8	DEPRECIATION		PRIOR BALANCE	0.00		0.00
		ANNUAL BUDGET - 07/01/1998		SUBTOTAL.....	0.00		0.00
		DEPRECIATION		SUBTOTAL.....	266.56		0.00
		OTHER EXPENSE		SUBTOTAL.....	101,518.37		107,731.41
		SUPPLIES AND SERVICES		SUBTOTAL.....	829.47		1,341.51
100 1890 8000	5	CAPITAL EXPENSE		PRIOR BALANCE	0.00		0.00
100 1890 8100	6	PURCHASES - EQUIPMENT					
100 1890 8110	8	FIELD & OFF EQUIP (OVER \$500)		J JV025	1,341.98		1,341.51
		ANNUAL BUDGET - 07/01/1998		O AP61	1,341.98		1,341.51
		BUD TRF-ANIMAL SERVICES		O AP265	0.00		0.00
		NORTHERN STEEL		O 111702	0.00		0.00
		169975 NORTHERN STEEL COMPANY		SUBTOTAL.....	0.00		0.00
		169975 NORTHERN STEEL COMPANY		PRIOR BALANCE	0.00		0.00
		FIELD & OFF EQUIP (OVER \$500)		SUBTOTAL.....	0.00		0.00
100 1890 8112	8	COMPUTERS AND PRINTERS		PRIOR BALANCE	0.00		0.00
		ANNUAL BUDGET - 07/01/1998		O 12672	1,583.70		3,177.00
		163139 VANSTAR FINANCE CO		J JV056	1,592.38		3,177.00
		BUDGET TRANSFER-HPD		O AP61	1,592.38		4,518.51
		DELL MARKETING L P		O AP265	0.00		0.00
		164162 DELL MARKETING L P		O 111904	0.00		0.00
		03/19/1999		SUBTOTAL.....	0.00		0.00
		COMPUTERS AND PRINTERS		SUBTOTAL.....	4,545.71		4,518.51
100 1890 8400	6	PURCHASES - EQUIPMENT		PRIOR BALANCE	0.00		0.00
100 1890 8410	8	PURCHASES - VEHICLES		ANNUAL BUDGET - 07/01/1998	0.00		0.00
		AUTOMOTIVE EQUIPMENT		SUBTOTAL.....	0.00		0.00
		ANNUAL BUDGET - 07/01/1998		SUBTOTAL.....	0.00		0.00
		AUTOMOTIVE EQUIPMENT		SUBTOTAL.....	0.00		0.00
		PURCHASES - VEHICLES		SUBTOTAL.....	4,545.71		4,518.51
		CAPITAL EXPENSE		SUBTOTAL.....	0.00		0.00
100 1890 9000	5	EXPENSE TRANSFERS		PRIOR BALANCE	0.00		0.00
100 1890 9100	6	EMPLOYEE SERVICES					
100 1890 9110	8	SALARIES-S.T.-FROM OTHER					

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ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	DATE	EXPLANATION	ACTUAL	ENCUMBRANCE	BUDGET
100 1890 9110		ANNUAL BUDGET - 07/01/1998			983.74		0.00
		PAYROLL DISTRIBUTION	08/16/1998	P FIGA321	328.36		
		PAYROLL DISTRIBUTION	11/08/1998	P FIGA321	416.43		
		PAYROLL DISTRIBUTION	02/14/1999	P FIGA321	895.67		
		SALARIES-S.T.-FROM OTHER				0.00	0.00
		SALARIES-S.T.-TO OTHER AC			0.00		0.00
100 1890 9111	8	ANNUAL BUDGET - 07/01/1998			0.00		0.00
		SALARIES-S.T.-TO OTHER AC			0.00		0.00
		SALARIES-S.T.-FROM OTHER			0.00		0.00
100 1890 9120	8	ANNUAL BUDGET - 07/01/1998			27.73		
		PAYROLL DISTRIBUTION	08/16/1998	P FIGA321	610.06		
		PAYROLL DISTRIBUTION	01/03/1999	P FIGA321	388.56		
		PAYROLL DISTRIBUTION	01/17/1999	P FIGA321	222.03		
		PAYROLL DISTRIBUTION	02/14/1999	P FIGA321	122.03		
		PAYROLL DISTRIBUTION	04/25/1999	P FIGA321	1,370.41		
		SALARIES-O.T.-FROM OTHER			0.00		0.00
		SALARIES-O.T.-TO OTHER AC			0.00		0.00
100 1890 9121	8	ANNUAL BUDGET - 07/01/1998			0.00		0.00
		SALARIES-O.T.-TO OTHER AC			0.00		0.00
		SALARIES-O.T.-FROM OTHER			0.00		0.00
100 1890 9130	8	EMPLOYEE BENE FROM OTHER			738.70		
		ANNUAL BUDGET - 07/01/1998			237.74		
		PAYROLL DISTRIBUTION	08/16/1998	P FIGA321	86.02		
		PAYROLL DISTRIBUTION	11/08/1998	P FIGA321	54.79		
		PAYROLL DISTRIBUTION	01/03/1999	P FIGA321	214.38		
		PAYROLL DISTRIBUTION	01/17/1999	P FIGA321	3.90		
		PAYROLL DISTRIBUTION	02/14/1999	P FIGA321	906.77		
		PAYROLL DISTRIBUTION	04/25/1999	P FIGA321			
		EMPLOYEE BENE FROM OTHER			0.00		0.00
		EMPLOYEE BENE TO OTHER AC			0.00		0.00
100 1890 9131	8	ANNUAL BUDGET - 07/01/1998			0.00		0.00
		EMPLOYEE SERVICES			3,172.85		
		EXPENSE TRANSFERS			3,172.85		
		ANIMAL CONTROL PROGRAM					
		ANIMAL CNTRL-SPAY/NEUTER FEES					
		REVENUES					
		FEES AND SERVICE CHARGES					
		SPAY & NEUTER UNCLAIMED FEES					
		ANNUAL BUDGET - 07/01/1998					
		SPAY & NEUTER UNCLAIMED FEES					
		SPAY & NEUTER DEPOSITS					
100 1892 4000	2						
100 1892 4000	5						
100 1892 4800	6						
100 1892 4801	8						
100 1892 4838	8						

11-9811-1-01

CITY OF HAYWARD  
 GENERAL LEDGER

REPORT ID: FMIS-FR427  
 REPORT PERIOD: 07/01/1998 - 06/30/1999  
 410 - CAPITAL PROJECT FUNDS

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	LEDGER BALANCES
FND ACTV OBJ SUB T	NOTE	DATE CHECK# EXPLANATION	- ACTUAL - ENCUMBRANCE - BUDGET -
410 6949 4000	2	REVENUES	0.00
410 6949 4800	6	FEES AND SERVICE CHARGES	0.00
410 6949 4894	8	PROJECT REVENUE	0.00
SUBTOTAL.....			80.36 *
CITY EQUIPMENT EXPENSE			
SUBTOTAL.....			80.36 *
ADMINISTRATION AND GENERAL			
SUBTOTAL.....			61,806.05 *
ACTIVITY TOTAL.....			120,000.00 *

ANIMAL CONTROL PHASES II-IV  
 ERGON. MOD. - EMPLOYEE WORKSTA.  
 REVENUES  
 FEES AND SERVICE CHARGES  
 PROJECT REVENUE  
 ANNUAL BUDGET - 07/01/1998  
 PROJECT REVENUE  
 FEES AND SERVICE CHARGES  
 REVENUES

ACCOUNT NUMBER	DESCRIPTION	AMOUNT	DATE	REMARKS
410 6949 9500	ADMINISTRATION AND GENERAL	4,592.91		
410 6949 9510	ADMINISTRATION AND GENERAL	3,533.90		
SUBTOTAL.....		8,126.81		
PRIOR BALANCE		0.00		
SUBTOTAL.....		8,126.81		

ACCOUNT NUMBER	DESCRIPTION	AMOUNT	DATE	REMARKS
08/31/1998	AA OFFICE EQUIPMENT	554.25		
08/31/1998	AA OFFICE EQUIPMENT	450.00		
08/31/1998	AA OFFICE EQUIPMENT	3,533.90		
09/30/1998	AA OFFICE EQUIPMENT	974.25		
09/30/1998	AA OFFICE EQUIPMENT	2,913.50		
09/30/1998	AA OFFICE EQUIPMENT	974.25		
09/30/1998	AA OFFICE EQUIPMENT	1,364.67		
10/09/1998	AA OFFICE EQUIPMENT	900.00		
10/09/1998	AA OFFICE EQUIPMENT	1,364.67		
10/09/1998	AA OFFICE EQUIPMENT	2,677.96		
11/13/1998	AA OFFICE EQUIPMENT	2,700.00		
11/13/1998	AA OFFICE EQUIPMENT	1,050.00		
12/04/1998	AA OFFICE EQUIPMENT	2,913.50		
12/04/1998	AA OFFICE EQUIPMENT	522.85		
12/31/1998	AA OFFICE EQUIPMENT	522.85		
12/31/1998	AA OFFICE EQUIPMENT	2,700.00		
01/15/1999	AA OFFICE EQUIPMENT	4.45		
01/15/1999	AA OFFICE EQUIPMENT	7.54		
01/17/1999	PAYROLL DIST-SALARIES	2,700.00		
01/17/1999	PAYROLL DIST-SALARIES	223.37		
02/28/1999	AA OFFICE EQUIPMENT	221.14		
03/05/1999	AA OFFICE EQUIPMENT	19,835.52		
03/05/1999	AA OFFICE EQUIPMENT			
04/02/1999	164877 SOFTVIEW CALIFORNIA INC			
04/16/1999	165375 GTE COMMUNICATION SYSTEMS			
SUBTOTAL.....		0.00		
PRIOR BALANCE		20,000.00		
SUBTOTAL.....		20,000.00		

11-9811-I-01

*Handwritten:* \$ 406,333.32  
 - 1,890.75 Not E.I.S.B.Y.  
 E.I.S.B.Y.

C I T Y O F H A Y W A R D  
GENERAL LEDGER

REPORT ID: FMIS-FR427  
REPORT PERIOD: 07/01/1998 - 06/30/1999  
410 - CAPITAL PROJECT FUNDS

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	DATE	NOTE	EXPLANATION	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
410 6948 9513		PAYROLL DIST-BENEFITS	05/09/1999			P FIGSA321	89.72		0.00 *
		PAYROLL DIST-SALARIES	05/09/1999			P FIGSA321	166.14		0.00
		PAYROLL DIST-BENEFITS	05/23/1999			P FIGSA321	179.43		0.00
		PAYROLL DIST-SALARIES	05/23/1999			P FIGSA321	332.27		0.00 *
		PAYROLL DIST-BENEFITS	06/06/1999			P FIGSA321	251.20		0.00 *
		PAYROLL DIST-SALARIES	06/06/1999			P FIGSA321	465.18		0.00 *
		PAYROLL DIST-BENEFITS	06/20/1999			P FIGSA321	394.74		0.00 *
		PAYROLL DIST-SALARIES	06/20/1999			P FIGSA321	731.00		0.00 *
		SUBTOTAL.....					9,256.35		0.00 *
		PRIOR BALANCE					0.00		0.00
410 6948 9514	8	DRAFTING-DRAWING CONTRACT							0.00
		ANNUAL BUDGET - 07/01/1998							0.00
		PAYROLL DIST-BENEFITS	03/28/1999			P FIGSA321	62.06		0.00 *
		PAYROLL DIST-SALARIES	03/28/1999			P FIGSA321	114.93		0.00 *
		SUBTOTAL.....					176.99		0.00 *
		PRIOR BALANCE					0.00		0.00
410 6948 9515	8	DESIGN/DRAFTING-CONSULTANT							0.00
		ANNUAL BUDGET - 07/01/1998							0.00
		PHILIP HENRY ARCHITECT	02/19/1999			O AP265	12,934.75		0.00 *
		PHILIP HENRY ARCHITECT	02/19/1999			O A588	95,000.00		0.00 *
		PHILIP HENRY ARCHITECT	02/28/1999			O AP61	20,259.20		0.00 *
		PHILIP HENRY ARCHITECT	06/25/1999			O AP265	20,259.20		0.00 *
		PHILIP HENRY ARCHITECT	06/25/1999			O A588	33,193.95		0.00 *
		SUBTOTAL.....					61,806.05		0.00 *
		PRIOR BALANCE					0.00		0.00
410 6948 9516	8	INSPECTION-TESTING-CONST							0.00
		ANNUAL BUDGET - 07/01/1998							0.00 *
		SUBTOTAL.....					0.00		0.00 *
		PRIOR BALANCE					0.00		0.00
410 6948 9518	8	PRELIMINARY SURVEYS							0.00
		ANNUAL BUDGET - 07/01/1998							0.00 *
		PAYROLL DIST-BENEFITS	05/09/1999			P FIGSA321	420.06		0.00 *
		PAYROLL DIST-SALARIES	05/09/1999			P FIGSA321	777.89		0.00 *
		PAYROLL DIST-BENEFITS	05/23/1999			P FIGSA321	267.05		0.00 *
		PAYROLL DIST-SALARIES	05/23/1999			P FIGSA321	494.53		0.00 *
		SUBTOTAL.....					1,959.53		0.00 *
		PRIOR BALANCE					0.00		0.00
410 6948 9519	8	REVIEW PLANS							0.00
		ANNUAL BUDGET - 07/01/1998							0.00 *
		SUBTOTAL.....					0.00		0.00 *
		PRIOR BALANCE					0.00		0.00
410 6948 9530	8	CITY LABOR EXPENSE							0.00
		ANNUAL BUDGET - 07/01/1998							0.00 *
		SUBTOTAL.....					0.00		0.00 *
		PRIOR BALANCE					0.00		0.00
410 6948 9531	8	CITY MATERIALS/FIELD SUPPLIES							0.00
		ANNUAL BUDGET - 07/01/1998							0.00 *
		SUBTOTAL.....					0.00		0.00 *
		PRIOR BALANCE					0.00		0.00
410 6948 9532	8	CITY EQUIPMENT EXPENSE							0.00
		ANNUAL BUDGET - 07/01/1998							0.00 *
		SUBTOTAL.....					0.00		0.00 *
		PRIOR BALANCE					0.00		0.00
		ANNUAL BUDGET - 07/01/1998							0.00
		SUBTOTAL.....					80.36		0.00

929.35  
-435.19  
484.16  
Not 519.84  
E15.16

11-9811-1-01



C I T Y O F H A Y W A R D  
 GENERAL LEDGER

REPORT ID: FMIS-FR427  
 REPORT PERIOD: 07/01/1998 - 06/30/1999  
 410 - CAPITAL PROJECT FUNDS

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	DATE	NOTE	EXPLANATION	S	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
410 6948 9510		PAYROLL DIST-BENEFITS	06/20/1999			P	FISGA321	16.42		
		PAYROLL DIST-SALARIES	06/20/1999			P	FISGA321	27.84		
		ADMINISTRATION AND GENERAL						679.30		120,000.00
410 6948 9511	8	BLUEPRINTS						0.00		0.00
		ANNUAL BUDGET - 07/01/1998								
		PAYROLL DIST-BENEFITS	05/23/1999			P	FISGA321	65.90		
		PAYROLL DIST-SALARIES	05/23/1999			P	FISGA321	111.69		
		BLUEPRINTS						177.59		0.00
										0.00
410 6948 9513	8	DESIGN						0.00		0.00
		ANNUAL BUDGET - 07/01/1998								
		PAYROLL DIST-BENEFITS	08/02/1998			P	FISGA321	174.20		
		PAYROLL DIST-SALARIES	08/02/1998			P	FISGA321	322.60		
		PAYROLL DIST-BENEFITS	08/16/1998			P	FISGA321	104.52		
		PAYROLL DIST-SALARIES	08/16/1998			P	FISGA321	193.56		
		PAYROLL DIST-BENEFITS	08/30/1998			P	FISGA321	174.20		
		PAYROLL DIST-SALARIES	08/30/1998			P	FISGA321	322.60		
		PAYROLL DIST-BENEFITS	08/30/1998			P	FISGA321	121.94		
		PAYROLL DIST-SALARIES	09/13/1998			P	FISGA321	225.82		
		PAYROLL DIST-BENEFITS	09/13/1998			P	FISGA321	87.10		
		PAYROLL DIST-SALARIES	09/27/1998			P	FISGA321	161.49		
		PAYROLL DIST-BENEFITS	09/27/1998			P	FISGA321	299.05		
		PAYROLL DIST-SALARIES	10/11/1998			P	FISGA321	71.77		
		PAYROLL DIST-BENEFITS	10/25/1998			P	FISGA321	132.91		
		PAYROLL DIST-SALARIES	10/25/1998			P	FISGA321	71.77		
		PAYROLL DIST-BENEFITS	11/08/1998			P	FISGA321	132.91		
		PAYROLL DIST-SALARIES	11/08/1998			P	FISGA321	215.31		
		PAYROLL DIST-BENEFITS	11/22/1998			P	FISGA321	398.73		
		PAYROLL DIST-SALARIES	11/22/1998			P	FISGA321	71.77		
		PAYROLL DIST-BENEFITS	12/06/1998			P	FISGA321	132.91		
		PAYROLL DIST-SALARIES	12/06/1998			P	FISGA321	287.09		
		PAYROLL DIST-BENEFITS	12/20/1998			P	FISGA321	531.64		
		PAYROLL DIST-SALARIES	12/20/1998			P	FISGA321	71.77		
		PAYROLL DIST-BENEFITS	01/03/1999			P	FISGA321	132.91		
		PAYROLL DIST-SALARIES	01/03/1999			P	FISGA321	107.65		
		PAYROLL DIST-BENEFITS	01/17/1999			P	FISGA321	199.36		
		PAYROLL DIST-SALARIES	01/17/1999			P	FISGA321	161.49		
		PAYROLL DIST-BENEFITS	01/31/1999			P	FISGA321	299.05		
		PAYROLL DIST-SALARIES	01/31/1999			P	FISGA321	35.88		
		PAYROLL DIST-BENEFITS	02/14/1999			P	FISGA321	66.45		
		PAYROLL DIST-SALARIES	02/14/1999			P	FISGA321	71.77		
		PAYROLL DIST-BENEFITS	02/28/1999			P	FISGA321	132.91		
		PAYROLL DIST-SALARIES	02/28/1999			P	FISGA321	161.49		
		PAYROLL DIST-BENEFITS	03/14/1999			P	FISGA321	299.05		
		PAYROLL DIST-SALARIES	03/14/1999			P	FISGA321	89.72		
		PAYROLL DIST-BENEFITS	03/28/1999			P	FISGA321	166.14		
		PAYROLL DIST-SALARIES	03/28/1999			P	FISGA321	53.83		
		PAYROLL DIST-BENEFITS	04/11/1999			P	FISGA321	99.68		
		PAYROLL DIST-SALARIES	04/11/1999			P	FISGA321	35.88		
		PAYROLL DIST-BENEFITS	04/25/1999			P	FISGA321	66.45		
		PAYROLL DIST-SALARIES	04/25/1999			P	FISGA321			

LEDGER BALANCES  
 - ACTUAL - 679.30  
 - ENCUMBRANCE - 495.50  
 - BUDGET - 120,000.00  
 120,000.00

4395.19

11-9811-I-01

Not e filed



**CITY OF HAYWARD**  
**AGENDA REPORT**

AGENDA DATE 01/04/00  
AGENDA ITEM 4  
WORK SESSION ITEM \_\_\_\_\_

**TO:** Mayor and City Council  
**FROM:** Director of Public Works  
**SUBJECT:** Animal Control Facility Improvements: Approval of Addendum No. 1, Award of Contract, and Appropriation of Funds

**RECOMMENDATION:**

It is recommended that the City Council approve the attached resolutions that:

1. Approve Addendum No. 1, which provides for minor modifications to the plans and specifications;
2. Award the contract to Sevan Construction, Inc., in the amount of \$869,000; and
3. Appropriate an additional amount of \$330,000 to complete the project.

**BACKGROUND:**

On November 9, 1999, Council approved the plans and specifications for subject project and called for bids to be received on December 7, 1999. The project includes construction of 6,700 square feet of additional kennel space, adoption gallery, night deposit area, get acquainted room, and grooming and laundry rooms. The project also provides an outside concrete pad for the freezer unit and fills the existing loading ramp to provide better access and more parking.

Eight bids were received on December 7, 1999. Sevan Construction, Inc., of San Mateo, submitted the low bid of \$869,000, which is \$6,000 lower than the Engineer's estimate of \$875,000. Ramlor Construction, Inc. of Pleasanton, submitted the second low bid in the amount of \$905,500, which is \$30,500 higher than the Engineer's estimate and \$36,500 more than the low bid.

The established goals for this project were set at 19 percent for Disadvantaged Business Enterprise (DBE) and 7 percent for Women-Owned Business Enterprise (WBE). The low bidder, Sevan Construction, Inc., will have 12 percent DBE and zero percent WBE participation. Although the DBE and WBE goals will not be met, information submitted by the low bidder document that a good-faith effort was made to meet the DBE and WBE project goals. All bid documents and licenses are in order, and staff recommends that Council award the contract to Sevan Construction, Inc.

*feasab lit  
Study done  
1/19/98-99*

**PROJECT COSTS:**

The construction, design, and contract administration costs are as follows:

Construction Contract	\$ 869,000
City-Furnished Equipment (cages, kennels, etc.)	140,000
Design and Administration	135,000
Inspection	76,000
Total estimated costs	<u>\$1,220,000</u>

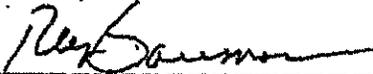
**FUNDING:**

The adopted 1999/2000 Capital Improvement Program Budget includes \$890,000 in the Capital Improvement Fund for this project. As stated in the November 9, 1999, agenda report, which recommended the call for bids on this project, the project scope has been expanded to take advantage of the \$295,500 grant from the State Department of Parks and Recreation. In addition, the Hayward Friends of the Animal Humane Society and Hayward Shelter Volunteers are raising \$35,000 to be used towards the purchase of the City-furnished equipment. Thus, an additional appropriation of \$330,000 is necessary to complete the project. However, this increase in funding is fully covered by the additional reimbursements.

**SCHEDULE:**

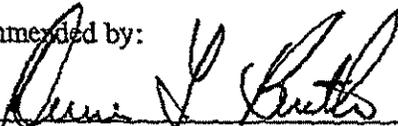
Award Contract	January 4, 2000
Begin Construction	January 31, 2000
Complete Construction	September 1, 2000

Prepared by:



Robert A. Bauman, Deputy Director of Public Works

Recommended by:



Dennis L. Butler, Director of Public Works

Approved by:



Jesús Armas, City Manager

- Attachments: Exhibit A: Project Location Map  
Exhibit B: Floor Plan  
Exhibit C: Summary of Bids

10-1-1186-11

### 1998-1999 Claim

#### Costs per animal

Labor	@Salary/min	sub total	supplies
34.57	\$0.31	\$10.72	0.62

#### Sub total

@2days
\$22.67

#### Single cost

imp/admin	@salary/min	sub total	vet	vaccination	Sub total	Total cost
19.9	0.31	\$6.17	\$3.92	\$7.00	\$17.09	\$46.76

Dogs/Cats	xCost	Total
1701	\$46.76	\$79,542.84

Labor	@Salary/min	sub total	supplies
10	\$0.31	\$3.10	0.62

#### Sub total

@2days
\$7.44

#### Single cost

imp/admin	@salary/min	sub total	vet	vaccination	Sub total	Total cost
27.9	0.35	\$9.77	\$3.69	\$0.00	\$13.46	\$20.90

Other	xCost	Total
30	\$20.90	\$626.85

4 dogs total = 14.88

→ 28.34

→ 850.20

<b>Total Claim</b>	<b>\$80,169.69</b>
--------------------	--------------------

### Average Labor Required

Cleaning	Average minutes	Average animals	Average Labor
ward 3	130	15	8.67
ward 4	130	15	8.67
obs dog	80	6	13.33
vicious	150	16	9.38
feral cat 1	120	24	5.00
obs cat	90	24	3.75
sub total	700	100	7.00

Average Daily Animal Census	
Average 1998	80

### Average Cost per animal

Cleaning	Avg Old
Dogs	10.01
spot clean	7
Cats	4.38
spot clean	3
Cleaning	24.39
Gen. Care	10.19

### General Care

Task	minutes	Avg #	Avg per	Gen. Care
feeding pm	90	80	1.13	
med am	15	8	1.88	
med pm	15	8	1.88	
dishes	90	160	0.56	
laundry	240	80	3.00	
restock	60	80	0.75	
updates	20	avg 20 day	1.00	
<b>Total</b>	<b>530</b>	<b>Total</b>	<b>10.19</b>	<b>Total</b>
				<b>34.57</b>

11-9811-01

**Single Cost items**

Task	
Impound	15
Behavior	3.2
Vet	1.5
Supv review	0.2
sub total	19.9

Dog & cat			
# PTS	2001 avg		total claim
2502	@32%	800.64	1701.36

**Vet Contract**

monthly	Avg # animals	Per animal
\$700	256	\$2.73

Vaccinations	
Per animal	\$7.00

Carcass disposal	deceased	per animal
\$8,127.00	2948	\$2.76

Food	medicines	supplies	total	Animals	per animal
\$13,202	\$2,137	\$3,068	\$18,407	5648	\$3.26

Salary (mid)		Benefit Cost	Fully Costed	Per Min
Kennel	\$14.11	32%	\$18.63	\$0.31
Kennel Supv	\$15.52	32%	\$20.49	\$0.34
PCII	\$15.04	32%	\$19.85	\$0.33
ACO	\$16.53	32%	\$21.82	\$0.36
ACO Supv	\$19.03	32%	\$25.12	\$0.42
Manager	\$30.40	32%	\$40.13	\$0.67

Avg Stay	# animals	sub	Care	per day
6.00	4938	29628	18407	0.62

11-9811-101

HAYWARD POLICE DEPARTMENT  
 ANIMAL SERVICES BUREAU  
 DISPOSITION BY TYPE OF SERVICE  
 FROM 07/01/1998 TO 06/30/1999

DOG

BREED All Breeds

DISPOSITION	OWNER SURRNRD	STRAY	DEAD	ADOPTION RETURN	QUARANTNE	PROTECTIVE CUSTODY	VICIOUS	OTHER	TOTAL
ADOPTION	84	499	0	48	0	21	0	0	652
ESCAPED	0	1	0	0	0	0	0	0	1
EUTHANASIA	233	410	4	16	19	31	0	0	713
FOSTERED	0	3	0	0	0	0	0	0	3
REDEEMED	17	304	0	2	10	77	0	0	410
WILDLF RELS	0	0	0	0	0	0	0	0	0
OTHER	2	11	107	1	0	0	0	0	121
IN SHELTER	16	38	38	16	0	4	0	0	112
TOTAL	352	1,266	149	83	29	133	0	0	2,012

11-98111-01

HAYWARD POLICE DEPARTMENT  
ANIMAL SERVICES BUREAU  
DISPOSITION BY TYPE OF SERVICE  
FROM 07/01/1998 TO 06/30/1999

AMPHIBIAN

BREED All Breeds

DISPOSITION	OWNER		ADOPTION			PROTECTIVE		OTHER	TOTAL
	SURR	RNDR	DEAD	RETURN	QUARANTINE	CUSTODY	VICIOUS		
ADOPTION	0	0	0	0	0	0	0	0	0
ESCAPED	0	0	0	0	0	0	0	0	0
EUTHANASIA	0	0	0	0	0	0	0	0	0
FOSTERED	0	1	0	0	0	0	0	0	1
REDEEMED	0	0	0	0	0	0	0	0	0
WILDLF RELS	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0
IN SHELTER	0	0	0	0	0	0	0	0	0
TOTAL	0	1	0	0	0	0	0	0	1

11-98111-01

HAYWARD POLICE DEPARTMENT  
ANIMAL SERVICES BUREAU  
DISPOSITION BY TYPE OF SERVICE  
FROM 07/01/1998 TO 06/30/1999

SNAKES AND REPTILES

BREED All Breeds  
-----

DISPOSITION	OWNER		DEAD	ADOPTION		PROTECTIVE			TOTAL
	SURRNR	STRAY		RETURN	QUARANTNE	CUSTODY	VICIOUS	OTHER	
ADOPTION	0	0	0	0	0	4	0	0	4
ESCAPED	0	0	0	0	0	0	0	0	0
EUTHANASIA	1	0	0	0	0	0	0	0	1
FOSTERED	0	0	0	0	0	0	0	0	0
REDEEMED	0	0	0	0	0	0	0	0	0
WILDLF RELS	0	10	0	0	0	2	0	0	12
OTHER	0	0	1	0	0	0	0	0	1
IN SHELTER	0	0	0	0	0	0	0	0	0
TOTAL	1	10	1	0	0	6	0	0	18

11-9811-01

HAYWARD POLICE DEPARTMENT  
ANIMAL SERVICES BUREAU  
DISPOSITION BY TYPE OF SERVICE  
FROM 07/01/1998 TO 06/30/1999

MICE AND RODENTS

BREED All Breeds  
-----

DISPOSITION	OWNER		ADOPTION			PROTECTIVE			TOTAL
	SURR	RNDR	DEAD	RETURN	QUARANTNE	CUSTODY	VICIOUS	OTHER	
ADOPTION	2	4	0	0	0	0	0	0	6
ESCAPED	0	0	0	0	0	0	0	0	0
EUTHANASIA	5	1	0	0	0	0	0	0	6
FOSTERED	0	0	0	0	0	0	0	0	0
REDEEMED	0	0	0	0	0	0	0	0	0
WILDLF RELS	0	0	0	0	0	0	0	0	0
OTHER	0	0	6	0	0	0	0	0	6
IN SHELTER	0	0	0	0	0	0	0	0	0
TOTAL	7	5	6	0	0	0	0	0	18

11-9811-01

HAYWARD POLICE DEPARTMENT  
 ANIMAL SERVICES BUREAU  
 DISPOSITION BY TYPE OF SERVICE  
 FROM 07/01/1998 TO 06/30/1999

LIVESTOCK

BREED All Breeds  
 -----

DISPOSITION	OWNER		ADOPTION			PROTECTIVE			TOTAL
	SURRNR	STRAY	DEAD	RETURN	QUARANTNE	CUSTODY	VICIOUS	OTHER	
ADOPTION	2	2	0	0	0	0	0	0	4
ESCAPED	0	0	0	0	0	0	0	0	0
EUTHANASIA	1	6	0	0	0	0	0	0	7
FOSTERED	0	2	0	0	0	0	0	0	2
REDEEMED	0	3	0	0	0	0	0	0	3
WILDLF RELS	0	0	0	0	0	0	0	0	0
OTHER	0	0	2	0	0	0	0	0	2
IN SHELTER	0	0	2	0	0	0	0	0	2
TOTAL	3	13	4	0	0	0	0	0	20

11-9811-01

HAYWARD POLICE DEPARTMENT  
ANIMAL SERVICES BUREAU  
DISPOSITION BY TYPE OF SERVICE  
FROM 07/01/1998 TO 06/30/1999

DOMESTIC RABBIT

BREED All Breeds  
-----

DISPOSITION	OWNER		ADOPTION			PROTECTIVE		OTHER	TOTAL
	SURR	RNDR	DEAD	RETURN	QUARANTNE	CUSTODY	VICIOUS		
ADOPTION	14	36	0	3	1	0	0	0	54
ESCAPED	0	0	0	0	0	0	0	0	0
EUTHANASIA	1	7	0	0	0	1	0	0	9
FOSTERED	0	0	0	0	0	0	0	0	0
REDEEMED	2	2	0	0	0	0	0	0	4
WILDLF RELS	0	0	0	0	0	0	0	0	0
OTHER	0	3	21	0	0	0	0	0	24
IN SHELTER	0	2	1	0	0	0	0	0	3
TOTAL	17	50	22	3	1	1	0	0	94

11-9811-01

HAYWARD POLICE DEPARTMENT  
ANIMAL SERVICES BUREAU  
DISPOSITION BY TYPE OF SERVICE  
FROM 07/01/1998 TO 06/30/1999

BIRD

BREED All Breeds  
-----

DISPOSITION	OWNER		ADOPTION			PROTECTIVE		OTHER	TOTAL
	SURR	RNDR	DEAD	RETURN	QUARANTNE	CUSTODY	VICIOUS		
ADOPTION	0	10	0	0	0	8	0	0	18
ESCAPED	0	0	0	0	0	0	0	0	0
EUTHANASIA	5	25	0	0	0	0	0	0	30
FOSTERED	0	0	0	0	0	0	0	0	0
REDEEMED	0	1	0	0	0	0	0	0	1
WILDLF RELS	0	25	0	0	0	0	0	0	25
OTHER	0	1	28	0	0	0	0	0	29
IN SHELTER	0	3	0	0	0	1	0	0	4
TOTAL	5	65	28	0	0	9	0	0	107

11-98111-01

HAYWARD POLICE DEPARTMENT  
ANIMAL SERVICES BUREAU  
DISPOSITION BY TYPE OF SERVICE  
FROM 07/01/1998 TO 06/30/1999

FISH

BREED All Breeds

DISPOSITION	OWNER SURRENDER	STRAY	DEAD	ADOPTION RETURN	QUARANTINE	PROTECTIVE CUSTODY	VICIOUS	OTHER	TOTAL
ADOPTION	0	0	0	0	0	0	0	0	0
ESCAPED	0	0	0	0	0	0	0	0	0
EUTHANASIA	0	0	0	0	0	0	0	0	0
FOSTERED	0	0	0	0	0	0	0	0	0
REDEEMED	0	0	0	0	0	0	0	0	0
WILDLF RELS	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0
IN SHELTER	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0

11-9811-01

City of Hayward  
Animal Services Bureau  
**Interoffice Memorandum**  
October 5, 1998

To: Joan Borger, Assistant City Attorney  
From: Greg Armes, Animal Services Director  
Subject: Request for analysis of SB 1785 Shelter requirements

---

On September 22, 1998, the Governor signed into law SB 1785 which spells out a significant number of mandates for animal shelters to follow. I am requesting a review and analysis of the bill in order to prepare future budgetary needs and develop revisions to the animal shelter's master plan currently under way.

The bill is very complex and covers a multitude of subjects in a variety of State ordinances. Attached for your review, is a copy of the law, highlighted with what I believe to be the significant issues. I have also attached a copy of Oakland SPCA's initial review of the law. This law has created a considerable commotion among the professional community. Many private and public agencies are concern over the liability and cost implications. I see several issues that would have budgetary and operational impact upon the Bureau. I believe there is also liability issues that need to be reviewed. Briefly are some of the important ramifications of the law:

1. The law mandates holding times for owner surrender animals and increases holding times for stray animals.
2. The law requires extensive records of animals handled, reported lost or found, to be kept three years and made available to the public. The records must include all care, medicines, dispositions, finders, owners and the names of all staff handling the animals,
3. All animals must receive medical treatment and can not euthanized unless the illness or injury is "irremediably suffering from a serious illness or severe injury."
4. Feral cats must be held for three days and may be euthanized after evaluation using a non specified standardized protocol.
5. <sup>10-1-1186-11</sup> State Civil Code 1834.4 is amended to state that no adoptable or treatable animal will be euthanized if it can be adopted into a suitable home. Mandates shelters accept and provide care for all animals.
6. Require private persons to take on same requirements and liabilities of public shelters if they take in and care for a stray animal.

7. Mandates post seizure administrative hearings for impoundment based on cruelty, neglect.

I would like to arrange a time to meet with you and discuss this law as soon as possible. We currently are redesigning the animal shelter master plan. This law may require a re design of the plan to accommodate additional caging, additional staff or medical care personnel . Please call me (7922) at your earliest convenience.

cc: Trimble  
Erskine

11-9811-1-01

**CLAIM FOR PAYMENT**

**Pursuant to Government Code Section 17561  
ANIMAL ADOPTION**

For State Controller Use Only

(19) Program Number **00213**  
 (20) Date Filed \_\_\_/\_\_\_/\_\_\_  
 (21) LRS Input \_\_\_/\_\_\_/\_\_\_

**Program  
213**

(01) Claimant Identification Number <b>9801358</b>			<b>Reimbursement Claim Data</b>	
(02) Claimant Name <b>City of Hayward</b>			(22) AA-1, (04)(A)(1)(g)	
County of Location <b>Alameda County</b>			(23) AA-1, (04)(A)(2)(g)	<b>3,829</b>
Street Address or P.O. Box <b>777 "B" Street</b>			(24) AA-1, (04)(A)(3)(g)	<b>16,735</b>
City <b>Hayward</b>	State <b>CA</b>	Zip Code <b>94541-5007</b>	(25) AA-1, (04)(B)(1)(g)	<b>354,327</b>
<b>Type of Claim</b>	<b>Estimated Claim</b>		<b>Reimbursement Claim</b>	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26) AA-1, (04)(B)(2)(g)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) AA-1, (04)(B)(3)(g)	<b>105,094</b>
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) AA-1, (04)(B)(4)(g)	<b>1,529</b>
<b>Fiscal Year of Cost</b>	(06)	(12) <b>1999-2000</b>	(30) AA-1, (04)(B)(6)(g)	
<b>Total Claimed Amount</b>	(07)	(13) <b>\$630,730</b>	(31) AA-1, (04)(B)(7)(g)	<b>8,242</b>
LESS: 10% Late Penalty, not to exceed \$1,000			(14)	(32) AA-1, (04)(B)(8)(g)
LESS: Prior Claim Payment Received			(15)	(33) AA-1, (04)(B)(9)(g)
<b>Net Claimed Amount</b>			(16)	(34) AA-1, (04)(B)(10)(g)
<b>Due from State</b>	(08)	(17) <b>\$630,730</b>	(35) AA-1, (06)	<b>19</b>
<b>Due to State</b>		(18)	(36)	

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 752, Statutes of 1998, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 752, Statutes of 1998.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 752, Statutes of 1998 set forth on the attached statements.

**Signature of Authorized Officer**

**Date**

10-1-11 86-11

**Perry H. Carter**

**Finance Director**

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number **916.485.8102**

**Nicole R. Zieba (MAXIMUS, Inc.)**

E-mail Address **nicolezieba@maximus.com**



**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
No activity this fiscal period.										
10-1-1186-11										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Care Attendants</b>	\$14.71	30.90%	27.00					\$397	\$123	\$520
<b>Police Records Clerk</b>	\$16.44	30.90%	20.00					\$329	\$102	\$430
<b>Animal Control Officers</b>	\$18.59	30.90%	12.00					\$223	\$69	\$292
<b>Senior Animal Care Attendant</b>	\$16.62	30.90%	4.00					\$66	\$21	\$87
<b>Senior Animal Control Officer</b>	\$19.03	30.90%	4.00					\$76	\$24	\$100
<b>Chameleon training staff fee</b>					\$2,400					
<p>The Hayward Animal Control Department purchased Chameleon software to assist them in tracking animals and other duties related to mandated activities. Each staff member had to be trained on using the system.</p> <p>Please see attached Chameleon invoice for documentation on training fee.</p>										
10-1-1186-1										
<b>(05) Total ( ) Subtotal ( )</b>					\$2,400			\$1,092	\$337	\$1,429

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Services Manager</b>  The Animal Services Manager spent approximately 15 hours researching appropriate software systems to assist the City of Hayward in complying with mandated activities. Time claimed herein also includes time in negotiating with the vendor and being available for implementation help.	\$32.09	30.90%	15.50					\$497	\$154	\$651
<b>Chameleon</b> Chameleon software system and associated necessary computer equipment, including server set up and hardware.				\$16,084						
<i>Costs claimed herein have not been included within the Indirect Cost Rate Proposal.</i>										
10-1-1186-11										
(05) Total ( ) Subtotal ( )				\$16,084				\$497	\$154	\$651

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/>	Policies and Procedures	<input type="checkbox"/>	Training	<input type="checkbox"/>	Computer Software
<b>Ongoing</b>	<input checked="" type="checkbox"/>	Acquiring Space/Facilities	<input type="checkbox"/>	Renovating Facilities	<input type="checkbox"/>	Care of Dogs & Cats
	<input type="checkbox"/>	Care of Other Animals	<input type="checkbox"/>	Holding Period	<input type="checkbox"/>	Feral Cats
	<input type="checkbox"/>	Lost and Found Lists	<input type="checkbox"/>	Non-Medical Records	<input type="checkbox"/>	Veterinary Care
	<input type="checkbox"/>	Procuring Equipment				

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Services Manager Capital costs @ 50.1%</b>  In fiscal year 1999-2000, the City of Hayward determined that, due to additional holding period mandates and other associated mandated activities, it would be necessary to expand and construct new facilities to comply with mandated activities. Costs claimed herein represent the pro-rated share of capital costs.  <i>Please see attached, detailed capital budget for descriptions of activities and expenditures.</i>  2091 eligible euthanized animals/4177 total animals = 51.5%  10-1-1186-1	\$32.09	30.90%	52.50	\$352,121				\$1,685	\$521	\$2,205

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ **\$352,121** **\$1,685** **\$521** **\$2,205**

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

**One-Time**  Policies and Procedures  Training  Computer Software

**Ongoing**  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
No activity this fiscal period.										
10-1-1186-11										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>Care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized.</p> <p>Average Daily Census = 113</p> <p>Total cost per eligible euthanized dog and cat for two additional days of care plus veterinary care for initial physical exam and wellness vaccination = \$52.13</p> <p>Total cost of care and maintenance for 2016 eligible euthanized dogs and cats for two additional holding days = \$105,094</p> <p><i>Please see attached time study and cost summary for detail and documentation.</i></p> <p align="right">10-1-1186-11</p>				\$105,094						

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ \$105,094

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>Care and maintenance of impounded stray or abandoned animals that die during the increased holding period or are ultimately euthanized.</p> <p>Average Daily Census = 6</p> <p>4 day holding cost = 20.38</p> <p>Total number of eligible euthanized animals = 75</p> <p>Total cost for eligible euthanized animals = \$1528.5</p> <p><i>Please see attached time study and cost summary for detail and documentation.</i></p> <p align="right">10-1-1186-1</p>				\$1,529						

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ **\$1,529**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Care Attendants</b>	\$14.71	30.90%	2928.00					\$43,071	\$13,309	\$56,380
<b>Police Records Clerks</b>	\$16.44	30.90%	1152.00					\$18,939	\$5,852	\$24,791
<b>Senior Animal Control Officer</b>	\$19.03	30.90%	768.00					\$14,615	\$4,516	\$19,131
<b>Sr. Animal Care Attendant</b>	\$16.62	30.90%	768.00					\$12,764	\$3,944	\$16,708
<p>For fiscal year 1999-2000, the Hayward Animal Control department made itself available and open to the public on Saturdays from 12 PM to 6PM to make animals available for owner redemption.</p> <p>The total claimed herein represents the actual time of staff for the year-long eligible period.</p> <p>Every Saturday, there are 7 Animal Care Attendants, 3 Police Records Clerks, 1 Animal Control Officer and 1 Senior Animal Care Attendant that staff the operation.</p> <p>The shelter is extremely busy on the Saturday, many members of the public come to the shelter seeking to adopt and redeem animals. Because of the numbers of people who come, the shelter must have staff on hand to assist the public in adopting and redeeming animals.</p>										
<b>(05) Total ( ) Subtotal ( )</b>								\$89,389	\$27,621	\$117,010



**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/>	Policies and Procedures	<input type="checkbox"/>	Training	<input type="checkbox"/>	Computer Software
<b>Ongoing</b>	<input type="checkbox"/>	Acquiring Space/Facilities	<input type="checkbox"/>	Renovating Facilities	<input type="checkbox"/>	Care of Dogs & Cats
	<input type="checkbox"/>	Care of Other Animals	<input type="checkbox"/>	Holding Period	<input type="checkbox"/>	Feral Cats
	<input checked="" type="checkbox"/>	Lost and Found Lists	<input type="checkbox"/>	Non-Medical Records	<input type="checkbox"/>	Veterinary Care
	<input type="checkbox"/>	Procuring Equipment				

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Police Records Clerk II (4)</b>  The Police Records Clerks II spend approximately 383 hours per year in taking information about lost and found animals via telephone, updating the lost and found lists daily, and providing owners with the names and addresses of other shelters within their vicinity.	\$16.44	30.90%	383.00					\$6,297	\$1,946	\$8,242
10-1-1186-11										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ \$6,297 \$1,946 \$8,242



Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
This cost has been claimed as part of the care and maintenance cost for eligible euthanized dogs and cats.										
10-1-1186-11										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- One-Time**  Policies and Procedures  Training  Computer Software
- Ongoing**  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats
- Care of Other Animals  Holding Period  Feral Cats
- Lost and Found Lists  Non-Medical Records  Veterinary Care
- Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
These costs have been claimed under the "Computer Software" portion of this claim.										
10-1-1186-11										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

# INDIRECT COST RATE PROPOSAL

**Claimant Name:** City of Hayward

**Department:** Animal Control

**Fiscal Year:** 1999-2000

Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
<b>Personnel Services:</b>				
1 Salaries & Wages	\$443,294		\$54,874	\$388,420
2 Part-time Wages & Overtime	\$15,382			\$15,382
3 Benefits <span style="float: right;">30.9%</span>	\$136,782		\$16,932	\$119,850
<b>SUBTOTAL:</b>	<b>\$595,458</b>		<b>\$71,806</b>	<b>\$523,652</b>
<b>Line Item Costs (Services, Supplies &amp; Other):</b>				
4 Maintenance	\$4,952		\$4,952	
5 Utilities	\$330		\$330	
6 Office Supplies	\$3,190		\$3,190	
7 Printing	\$3,390		\$3,390	
8 Field Supplies	\$39,379			\$39,379
9 Computer Supplies				
10 Facilities Maintenance				
11 Uniforms	\$1,026		\$1,026	
12 Dues, Publications, Books	\$965	\$965		
13 Meals (MOU)	\$144		\$144	
14 Special Services	\$56,641			\$56,641
15 Software	\$49		\$49	
16 Publicity	\$351	\$351		
17 Computer Contract Services				
18 Vehicle Operation	\$10,778		\$10,778	
19 Travel and Meeting Expenses	\$569		\$569	
20 Other Expenses	\$394		\$394	
21 Capital Purchases	\$3,653	\$3,653		
22 Employee Services	\$2,094	\$2,094		
23				
24				
25				
26				
27				
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29				
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34				
35				
<b>SUBTOTAL:</b>	<b>\$127,905</b>	<b>\$7,063</b>	<b>\$24,822</b>	<b>\$96,020</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$723,363</b>			
<b>Cost Adjustments and/or Cost Plan Costs:</b>				
36 A-87 Cost Allocation Plan				
37 10-1-1186-11				
<b>SUBTOTAL:</b>				
<b>TOTAL COSTS:</b>	<b>\$723,363</b>	<b>\$7,063</b>	<b>\$96,628</b>	<b>\$619,672</b>
<b>CALCULATED INDIRECT COST RATE =</b>	<b>18.5%</b>	<b>\$96,628</b>	<b>= Total allowable indirect costs</b>	
<b>Rate is based on: Salaries &amp; Benefits</b>		<b>\$523,652</b>	<b>= Total direct salaries and benefits</b>	

# DEPARTMENTAL INDIRECT SALARIES

**Claimant Name:** City of Hayward  
**Department:** Animal Control  
**Fiscal Year:** 1999-2000

## INDIRECT SALARIES

Position or Name of Employee	Annual Wages	Departmental Administration		Departmental Support	
		(%)	(\$)	(%)	(\$)
1 Animal Services Manager	\$57,762	95%	\$54,874		
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37 11-9811-1-01					
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40					

<b>TOTALS</b>	\$57,762	\$54,874	
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**TOTAL INDIRECT SALARIES** \$54,874

99-00

10-19-2000 Animal Services Page 32.09/hr.

REPORT ID: FMIS-NR423  
100 GENERAL FUND  
1890 ANIMAL CONTROL PROGRAM  
PROGRAM MANAGER: ADMINISTRATION DIRECTOR

CITY OF HAYWARD  
SUMMARY REVENUE AND EXPENDITURES REPORT  
MONTH ENDING DATE: 06/30/2000

REPORT PRINT DATE: 08/22/2000  
PAGE NO. 151  
TIME: 09:52

ACCOUNT NO FOOT	OBJ SUB T NOTE ACCOUNT DESCRIPTION	TOTAL	CURRENT BUDGET	YTD PROGRAM	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
2	ANIMAL CONTROL PROGRAM						
4000	REVENUES	27,000.00-	27,000.00-		22,870.00-	0.00	4,130.00-
4400	LICENSES AND PERMITS						
4411	ANIMAL LICENSES	27,000.00-	27,000.00-		22,870.00-	0.00	4,130.00-
TOTAL ..	LICENSES AND PERMITS						
4500	FINES AND FORFEITURES	0.00 *	0.00 *		0.00 *	0.00 *	0.00 *
TOTAL ..	FINES AND FORFEITURES						
4700	FROM OTHER AGENCIES						
4757	POLICE-REIMB FR OTHER AGENCIES	0.00 *	0.00 *		0.00 *	0.00 *	0.00 *
SUBTOTAL ..	POLICE-REIMB FR OTHER AGENCI						
TOTAL ..	FROM OTHER AGENCIES						
4800	FEES AND SERVICE CHARGES	6,900.00-	6,900.00-		9,483.40-	0.00	1,583.40
4824	RABIES VAC. DEPOSITS	19,100.00-	19,100.00-		17,240.93-	0.00	1,859.07-
4837	ANIMAL IMPOUNDING	17,564.00-	17,564.00-		4,847.64-	0.00	13,016.36-
4859	POLICE-AC-OWNER SERVICES	8,200.00-	8,200.00-		9,299.00-	0.00	99.00
4866	POLICE-AC-RENTAL						
TOTAL ..	FEES AND SERVICE CHARGES	51,864.00-	51,864.00-		38,670.97-	0.00 *	13,193.03-
4900	OTHER REVENUES	5,136.00-	5,136.00-		16,171.84-	0.00	11,035.84
4999	OTHER REVENUES	5,136.00-	5,136.00-		16,171.84-	0.00 *	11,035.84 *
TOTAL ..	OTHER REVENUES						
TOTAL ..	REVENUES	85,000.00 *	84,000.00 *		77,712.81 *	0.00 *	6,287.19 *
5000	EMPLOYEE SERVICES						
5106	SALARIES	322,494.00	322,494.00		382,654.28	0.00	60,150.28-
5110	SALARIES-REGULAR TIME	1,806.00	1,806.00		1,814.73	0.00	8.73-
5111	SALARIES-INCENTIVE PAY	0.00	0.00		314.13	0.00	314.13-
5120	SALARIES-WORKERS COMPENSATION	18,744.00	18,744.00		7,683.55	0.00	11,060.45-
5121	SALARIES-HOLID ED NOT WORKED	33,745.00	33,745.00		36,131.97	0.00	2,386.97-
5122	SALARIES-LEAVE PAID	0.00	0.00		4,104.52	0.00	4,104.52-
5123	SALARIES-OTHER LEAVE PAID	0.00	0.00		8,210.04	0.00	8,210.04-
5124	SALARIES-COMP TIME PAID	0.00	0.00		1,861.95	0.00	1,861.95-
5130	SALARIES-A.L. AT TERMINATION	0.00	0.00		528.98	0.00	528.98-
5132	SALARIES-COMP TIME AT TERMIN..	13,517.00	13,517.00		13,147.93	0.00	369.07-
5140	SALARIES-OVERTIME	0.00	0.00		2,233.87	0.00	2,233.87-
5146	SALARIES-OVERTIME-CIVILIAN HOL	0.00	0.00			0.00	

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REPORT ID: FMIS-NR423  
100 GENERAL FUND  
1896 ANIMAL CONTROL PROGRAM  
PROGRAM MANAGER: ADMINISTRATION DIRECTOR

CITY OF HAYWARD  
SUMMARY REVENUE AND EXPENDITURES REPORT  
MONTH ENDING DATE: 06/30/2000

REPORT PRINT DATE: 08/22/2000  
PAGE NO. 152 TIME: 09:52

ACCOUNT NO FOOT	OBV SUB T NOTH ACCOUNT DESCRIPTION	TOTAL	CURRENT BUDGET	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
TOTAL ..	SALARIES	390,306.00 *	390,306.00 *	458,675.95 *	0.00 *	68,369.95-*
5200	EMPLOYEE BENEFITS	0.00	0.00	250.00	0.00	250.00-
5211	UNIFORMS/PAYROLL	4,421.00	4,421.00	5,908.13	0.00	1,487.13-
5220	EMPL BENEF-FICA	37,507.00	37,507.00	33,820.21	0.00	3,686.79
5230	EMPL BENEF-PERS	0.00	0.00	3,125.40	0.00	3,125.40-
5232	EMPL BENEF-PERS	0.00	0.00	40,418.15	0.00	677.15-
5244	EMPL BENEF-MEDICAL-PERS	39,741.00	39,741.00	8,571.00	0.00	411.00
5250	EMPL BENEF-DENTAL-DELTA	8,982.00	8,982.00	232.86	0.00	233.14
5251	EMPL BENEF-DENTAL-UNITED CONCOR	466.00	466.00	441.45	0.00	58.55
5260	EMPL BENEF-BASIC LIFE INS(1070)	500.00	500.00	420.48	0.00	124.48-
5261	EMPL BENEF-LTD-WGNT/CONF(1090)	296.00	296.00	32,331.32	0.00	21,208.68
5270	EMPL BENEF-WORKER COMP INS	53,540.00	53,540.00	2,516.45	0.00	583.55
5280	EMPL BENEF-DEFERRED COMP	10,100.00	10,100.00	1,746.27	0.00	129.73
5290	EMPL BENEF-VISION CARE	1,676.00	1,676.00	136,781.72 *	0.00 *	20,647.28 *
TOTAL ..	EMPLOYEE BENEFITS	157,429.00 *	157,429.00 *	595,457.67 *	0.00 *	47,722.67-*
TOTAL ..	EMPLOYEE SERVICES	547,735.00 *	547,735.00 *	3,118.77	0.00	2,113.23
6000	MAINTENANCE AND UTILITIES	5,232.00	5,232.00	1,833.61	3,883.00	2,483.00-
6100	MAINTENANCE	3,233.61	3,233.61	4,952.38 *	3,883.00 *	369.77-*
6110	FIELD & OFFICE MAINTENANCE	8,465.61 *	8,465.61 *	330.00	0.00	3,670.00
6112	BLDG & STRUCTURE MAINTENANCE	4,000.00	4,000.00	330.00 *	0.00 *	3,670.00 *
TOTAL ..	MAINTENANCE	4,000.00 *	4,000.00 *	5,282.38 *	3,883.00 *	3,300.23 *
6200	UTILITIES	4,000.00	4,000.00	968.26	0.00	92.79
6210	UTILITIES	4,250.90	4,250.90	3,389.58	0.00	1,589.58-
TOTAL ..	UTILITIES	12,465.61 *	12,465.61 *	3,189.85	0.00	316.00
TOTAL ..	MAINTENANCE AND UTILITIES	12,465.61 *	12,465.61 *	3,189.85	0.00	316.00
7000	SUPPLIES AND SERVICES	4,250.90	4,250.90	3,189.85	968.26	92.79
7100	SUPPLIES	1,800.00	1,800.00	3,389.58	0.00	1,589.58-
7110	OFFICE SUPPLIES	316.00	316.00	91.62	0.00	2,071.61
7112	PRINTING	41,542.00	41,542.00	0.00	0.00	3,260.00
7113	PRINTING SUPPLIES	3,200.00	3,200.00	1,026.48	0.00	9,586.00
7120	FIELD SUPPLIES	9,585.00	9,585.00	551.00	0.00	1,026.48-
7122	COMPUTER SUPPLIES	0.00	0.00	100.00	0.00	413.55-
7124	FACILITIES MAINTENANCE CHARGES	551.00	551.00	144.00	0.00	44.00-
7150	UNIFORMS - ALLOWANCES	100.00	100.00			
7170	DUES, PUBLICATIONS, BOOKS					
7180	MEALS (MOU)					

1-9811-1-01

REPORT ID: FMIS-WR423  
 190 GENERAL FUND  
 1890 ANIMAL CONTROL PROGRAM  
 PROGRAM MANAGER: ADMINISTRATION DIRECTOR

CITY OF HAYWARD  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
 MONTH ENDING DATE: 06/30/2000

REPORT PRINT DATE: 08/22/2000  
 PAGE NO. 153 TIME: 09:52

ACCOUNT NO FOOT	OBJ	SUB	T	NOTE	ACCOUNT DESCRIPTION	TOTAL	CURRENT BUDGET	YTD PROPRATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
TOTAL ..					SUPPLIES	61,345.90 *	61,345.90 *	48,093.23 *	1,059.80 *		12,192.79 *
7200	6				SERVICES						
7210	8				SPECIAL SERVICES- CLAIMS	50,711.57	50,711.57	55,640.80	375.57		6,304.80-
7215	8				SOFTWARE	500.00	500.00	48.94	0.00		451.06
7250	8				PUBLICITY AND COMMUNITY PROM	2,069.00	2,069.00	351.39	69.80		1,648.61
7276	7				COMPUTER CONTRACT SERVICES	0.00 *	0.00 *	0.00 *	0.00 *		0.00 *
SUBTOTAL ..					COMPUTER CONTRACT SERVICES						
TOTAL ..					SERVICES	51,280.57 *	51,280.57 *	57,041.13 *	444.57 *		4,205.13--
7300	6				VEHICLE OPERATION						
7320	8				INTERNAL VEH. & RADIO RENTAL	10,772.00	10,772.00	10,772.04	0.00		0.04-
7330	8				LOCAL MILEAGE, PARKING & TOLL	22.00	22.00	6.00	0.00		16.00
TOTAL ..					VEHICLE OPERATION	10,794.00 *	10,794.00 *	10,778.04 *	0.00 *		15.96 *
7400	6				TRAVEL, MEETINGS AND MEALS						
7410	8				TRAINING, EDUC, TRVL, MEETING, MEALS	1,140.00	1,140.00	569.03	0.00		570.97
TOTAL ..					TRAVEL, MEETINGS AND MEALS	1,140.00 *	1,140.00 *	569.03 *	0.00 *		570.97 *
7500	6				OTHER EXPENSE	0.00	0.00	393.76	0.00		393.76-
7505	8				CREDIT CARD SERVICE CHARGE	0.00 *	0.00 *	0.00 *	0.00 *		0.00 *
7515	7				COMPUTER TRAINING & EDUCATION	0.00 *	0.00 *	0.00 *	0.00 *		0.00 *
SUBTOTAL ..					COMPUTER TRAINING & EDUCATION						
TOTAL ..					OTHER EXPENSE	0.00 *	0.00 *	393.76 *	0.00 *		393.76--
TOTAL ..					SUPPLIES AND SERVICES	126,560.47 *	126,560.47 *	116,875.19 *	1,504.45 *		8,180.83 *
8000	5				CAPITAL EXPENSE						
8100	6				PURCHASES - EQUIPMENT	0.00	0.00	3,653.47	0.00		3,653.47-
8112	8				COMPUTERS AND PRINTERS	0.00 *	0.00 *	0.00 *	0.00 *		0.00 *
TOTAL ..					PURCHASES - EQUIPMENT	0.00 *	0.00 *	3,653.47 *	0.00 *		3,653.47--
8400	6				PURCHASES - VEHICLES	0.00 *	0.00 *	0.00 *	0.00 *		0.00 *
TOTAL ..					PURCHASES - VEHICLES	0.00 *	0.00 *	0.00 *	0.00 *		0.00 *

11-98111-1-01

# HAYWARD ANIMAL SERVICES BUREAU EUTHANASIA STATISTICS

EUTHANASIAS BETWEEN 07/01/99 AND 06/30/00

		CAT	DOG	TOTAL
	FERAL	1	0	1
	MEDICAL	0	0	0
	TOTAL	1	0	1
ADOPTABLE	BEHAV OBSV	4	9	13
	CONTAG DIS	6	2	8
	MEDICAL	3	1	4
	PREGNANT	1	0	1
	SPACE	0	7	7
	TIME	0	4	4
	TIME/SPACE	1	27	28
	TOTAL	15	50	65
EUTH REQ	BEHAV HIST	0	1	1
	MEDICAL	1	4	5
	TOTAL	1	5	6
UNADOPTABLE		9	1	10
	BEHAV HIST	8	35	43
	BEHAV OBSV	56	100	156
	CONTAG DIS	100	23	123
	FERAL	167	0	167
	MEDICAL	82	31	113
	SPACE	1	26	27
	TIME	0	7	7
	TIME/SPACE	2	47	49
	TOO OLD	0	10	10
	TOO YOUNG	119	0	119
TOTAL	544	280	824	
TOTAL		561	335	896

HAYWARD POLICE DEPARTMENT  
ANIMAL SERVICES BUREAU  
DISPOSITION BY TYPE OF SERVICE  
FROM 07/01/1999 TO 06/30/2000

CAT

BREED All Breeds

DISPOSITION	OWNER SURRNDR	STRAY	DEAD	ADOPTION RETURN	QUARANTINE	PROTECTIVE CUSTODY	VICIOUS	OTHER	TOTAL
ADOPTION	32	254	0	2	0	6	0	0	294
ESCAPED	0	2	0	0	0	0	0	0	2
EUTHANASIA	45	860	0	0	6	8	0	0	919
FOSTERED	1	9	0	1	0	0	0	0	11
REDEEMED	10	45	0	1	0	2	0	0	58
WILDLF RELS	0	0	0	0	0	0	0	0	0
OTHER	1	15	256	0	0	1	0	0	273
IN SHELTER	8	120	8	2	3	3	0	0	144
TOTAL	97	1,305	264	6	9	20	0	0	1,701

11-98111-01

HAYWARD POLICE DEPARTMENT  
 ANIMAL SERVICES BUREAU  
 DISPOSITION BY TYPE OF SERVICE  
 FROM 07/01/1999 TO 06/30/2000

## DOG

BREED All Breeds

DISPOSITION	OWNER SURRNDR	STRAY	DEAD	ADOPTION RETURN	QUARANTINE	PROTECTIVE CUSTODY	VICIOUS	OTHER	TOTAL
ADOPTION	23	197	0	10	1	4	0	0	235
ESCAPED	0	1	0	0	0	0	0	0	1
EUTHANASIA	59	238	0	4	13	12	0	0	326
FOSTERED	1	1	0	0	1	0	0	0	3
REDEEMED	17	150	0	2	10	30	0	0	209
WILDLF RELS	0	0	0	0	0	0	0	0	0
OTHER	0	6	71	0	0	0	0	0	77
IN SHELTER	11	67	11	8	5	8	0	0	110
TOTAL	111	660	82	24	30	54	0	0	961

11-98111-01

# HAYWARD ANIMAL SERVICES BUREAU SHELTER STATISTICS

OUTCOMES BETWEEN 07/01/99 AND 06/30/00

	BIRD	CAT	CATTLE	DOG	MAMMAL	RABBIT	REPTILE	RODENT	SWINE
HAYWARD	2	8	0	0	4	0	0	0	0
TOTAL	2	8	0	0	4	0	0	0	0
ADOPTION									
HAYWARD	10	315	0	301	0	30	3	8	1
OUT OF ARI	0	2	0	1	0	0	0	0	0
SAN LEAND	0	0	0	1	0	0	0	0	0
TOTAL	10	317	0	303	0	30	3	8	1
DIED									
HAYWARD	1	53	0	10	3	10	0	3	0
SAN LEAND	1	0	0	0	0	0	0	0	0
TOTAL	2	53	0	10	3	10	0	3	0
DISPOSAL									
HAYWARD	23	259	1	68	111	10	2	16	0
OUT OF ARI	0	0	0	1	0	0	0	0	0
TOTAL	23	259	1	69	111	10	2	16	0
EUTH									
HAYWARD	19	558	0	330	3	8	1	18	0
OUT OF ARI	0	3	0	3	0	0	0	14	0
SAN LEAND	0	0	0	2	0	0	0	8	0
TOTAL	19	561	0	335	3	8	1	40	0
HOME EXP									
HAYWARD	0	0	0	1	0	0	0	0	0
TOTAL	0	0	0	1	0	0	0	0	0
MISSING									
HAYWARD	0	3	0	0	0	0	0	0	0
TOTAL	0	3	0	0	0	0	0	0	0

	BIRD	CAT	CATTLE	DOG	MAMMAL	RABBIT	REPTILE	RODENT	SWINE
RELOCATE	HAYWARD	2	0	4	7	0	1	0	0
	TOTAL	2	0	4	7	0	1	0	0
RTO	HAYWARD	13	0	216	0	0	0	0	0
	OUT OF ARI	0	0	1	0	0	0	0	0
	TOTAL	13	0	217	0	0	0	0	0
TRANSFER	HAYWARD	29	0	15	0	0	0	3	0
	OUT OF ARI	0	0	2	0	0	0	0	0
	TOTAL	29	0	17	0	0	0	3	0
TOTAL	61	215	1	936	125	58	7	19	1

Animals on hand on June 30, 2000 = 199

11-9811-I-01

# HAYWARD ANIMAL SERVICES BUREAU SHELTER STATISTICS

INTAKES BETWEEN 07/01/99 AND 06/30/00

	BIRD	CAT	CATTLE	DOG	MAMMAL	RABBIT	REPTILE	RODENT	SWINE
CONFISCATE	0	2	0	40	0	0	0	0	0
TOTAL	0	2	0	40	0	0	0	0	0
DISPO REQ	22	244	1	60	106	10	3	18	0
TOTAL	22	244	1	60	106	10	3	18	0
EUTH REQ	0	1	0	5	0	0	0	2	0
OUT OF AREA	0	0	0	0	0	0	0	1	0
TOTAL	0	1	0	5	0	0	0	3	0
OWNER SUR	1	83	0	165	0	4	0	5	0
OUT OF AREA	0	2	0	0	0	0	0	0	0
SAN LEANDRO	0	0	0	3	0	0	0	0	0
TOTAL	1	85	0	168	0	4	0	5	0
RETURN	0	4	0	12	0	1	0	0	0
OUT OF AREA	0	0	0	1	0	0	0	0	0
TOTAL	0	4	0	13	0	1	0	0	0
STRAY	41	1,025	0	726	22	53	4	28	1
OUT OF AREA	0	3	0	7	0	0	0	0	0
SAN LEANDRO	1	0	0	0	0	0	0	0	0
TOTAL	42	1,028	0	733	22	53	4	28	1
TOTAL	65	1,364	1	1,019	128	68	7	50	1

11-9811-I-01

TOTAL	42	42	464	464	8	1	149	258	2	3	263	17	1	48	1,896	10	1	1,907	2,703
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HAYWARD POLICE DEPARTMENT  
ANIMAL SERVICES BUREAU  
DISPOSITION BY TYPE OF SERVICE  
FROM 07/01/1999 TO 06/30/2000

AMPHIBIAN

BREED All Breeds  
-----

DISPOSITION	OWNER		ADOPTION			PROTECTIVE			TOTAL
	SURRNR	STRAY	DEAD	RETURN	QUARANTINE	CUSTODY	VICIOUS	OTHER	
ADOPTION	0	0	0	0	0	0	0	0	0
ESCAPED	0	0	0	0	0	0	0	0	0
EUTHANASIA	0	0	0	0	0	0	0	0	0
FOSTERED	0	0	0	0	0	0	0	0	0
REDEEMED	0	0	0	0	0	0	0	0	0
WILDLF RELS	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0
IN SHELTER	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0

11-98111-01

HAYWARD POLICE DEPARTMENT  
ANIMAL SERVICES BUREAU  
DISPOSITION BY TYPE OF SERVICE  
FROM 07/01/1999 TO 06/30/2000

LIVESTOCK

BREED All Breeds  
-----

DISPOSITION	OWNER		ADOPTION			PROTECTIVE			TOTAL	
	SURR	NDR	STRAY	DEAD	RETURN	QUARANTINE	CUSTODY	VICIOUS		OTHER
ADOPTION	12		0	0	0	0	0	0	0	12
ESCAPED	0		0	0	0	0	0	0	0	0
EUTHANASIA	1		1	0	0	0	0	0	0	2
FOSTERED	0		1	0	0	0	0	0	0	1
REDEEMED	0		2	0	0	0	0	0	0	2
WILDLF RELS	0		0	0	0	0	0	0	0	0
OTHER	0		0	1	0	0	0	0	0	1
IN SHELTER	0		0	0	0	0	0	0	0	0
TOTAL	13		4	1	0	0	0	0	0	18

11-9811-01

HAYWARD POLICE DEPARTMENT  
ANIMAL SERVICES BUREAU  
DISPOSITION BY TYPE OF SERVICE  
FROM 07/01/1999 TO 06/30/2000

MICE AND RODENTS

BREED All Breeds  
-----

DISPOSITION	OWNER		ADOPTION			PROTECTIVE			TOTAL
	SURR	NDR	DEAD	RETURN	QUARANTNE	CUSTODY	VICIOUS	OTHER	
ADOPTION	2		4	0	0	0	0	0	6
ESCAPED	0		0	0	0	0	0	0	0
EUTHANASIA	2		6	0	0	0	0	0	8
FOSTERED	0		0	0	0	0	0	0	0
REDEEMED	4		0	0	0	0	0	0	4
WILDLF RELS	0		0	0	0	0	0	0	0
OTHER	1		0	1	0	0	0	0	2
IN SHELTER	0		0	0	0	0	0	0	0
TOTAL	9		10	1	0	0	0	0	20

11-98111-01

HAYWARD POLICE DEPARTMENT  
 ANIMAL SERVICES BUREAU  
 DISPOSITION BY TYPE OF SERVICE  
 FROM 07/01/1999 TO 06/30/2000

DOMESTIC RABBIT

BREED All Breeds  
 -----

DISPOSITION	OWNER		ADOPTION			PROTECTIVE			TOTAL
	SURR	RNDR	DEAD	RETURN	QUARANTNE	CUSTODY	VICIOUS	OTHER	
ADOPTION	5	20	0	1	0	0	0	0	26
ESCAPED	0	0	0	0	0	0	0	0	0
EUTHANASIA	3	8	0	0	0	0	0	0	11
FOSTERED	0	3	0	0	0	0	0	0	3
REDEEMED	0	0	0	0	0	0	0	0	0
WILDLF RELS	0	0	0	0	0	0	0	0	0
OTHER	0	2	14	0	0	0	0	0	16
IN SHELTER	2	12	1	0	0	0	0	0	15
TOTAL	10	45	15	1	0	0	0	0	71

11-9811-01

HAYWARD POLICE DEPARTMENT  
 ANIMAL SERVICES BUREAU  
 DISPOSITION BY TYPE OF SERVICE  
 FROM 07/01/1999 TO 06/30/2000

## BIRD

BREED All Breeds  
 -----

DISPOSITION	OWNER		ADOPTION			PROTECTIVE			TOTAL
	SURRNDR	STRAY	DEAD	RETURN	QUARANTNE	CUSTODY	VICIOUS	OTHER	
ADOPTION	0	6	0	0	0	0	0	0	6
ESCAPED	0	0	0	0	0	0	0	0	0
EUTHANASIA	0	10	0	0	0	0	0	0	10
FOSTERED	0	0	0	0	0	0	0	0	0
REDEEMED	0	0	0	0	0	0	0	0	0
WILDLF RELS	0	20	0	0	0	0	0	0	20
OTHER	0	0	8	0	0	0	0	0	8
IN SHELTER	0	4	0	0	0	0	0	0	4
TOTAL	0	40	8	0	0	0	0	0	48

11-98111-01

HAYWARD POLICE DEPARTMENT  
ANIMAL SERVICES BUREAU  
DISPOSITION BY TYPE OF SERVICE  
FROM 07/01/1999 TO 06/30/2000

SNAKES AND REPTILES

BREED All Breeds  
-----

DISPOSITION	OWNER		ADOPTION			PROTECTIVE			TOTAL
	SURR	RNDR	DEAD	RETURN	QUARANTNE	CUSTODY	VICIOUS	OTHER	
ADOPTION	2	5	0	0	0	0	0	0	7
ESCAPED	0	0	0	0	0	0	0	0	0
EUTHANASIA	0	0	0	0	0	0	0	0	0
FOSTERED	0	0	0	0	0	0	0	0	0
REDEEMED	0	0	0	0	0	0	0	0	0
WILDLF RELS	0	1	0	0	0	0	0	0	1
OTHER	0	2	1	0	0	1	0	0	4
IN SHELTER	1	2	0	0	0	0	0	0	3
TOTAL	3	10	1	0	0	1	0	0	15

11-9811-01

HAYWARD POLICE DEPARTMENT  
 ANIMAL SERVICES BUREAU  
 DISPOSITION BY TYPE OF SERVICE  
 FROM 07/01/1999 TO 06/30/2000

PAGE 1  
 17-APR-2002

## FISH

BREED All Breeds  
 -----

DISPOSITION	OWNER		ADOPTION			PROTECTIVE		OTHER	TOTAL
	SURR	RNDR	DEAD	RETURN	QUARANTINE	CUSTODY	VICIOUS		
ADOPTION	0	0	0	0	0	0	0	0	0
ESCAPED	0	0	0	0	0	0	0	0	0
EUTHANASIA	0	0	0	0	0	0	0	0	0
FOSTERED	0	0	0	0	0	0	0	0	0
REDEEMED	0	0	0	0	0	1	0	0	1
WILDLF RELS	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0
IN SHELTER	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	1	0	0	1

11-9811-01

# CITY OF HAYWARD

PURCHASING DIVISION  
HAYWARD, CALIFORNIA  
PHONE (510) 583-4800 FAX (510) 583-3600

No. 112634

THIS NUMBER MUST  
APPEAR  
ON ALL PACKAGES AND  
CORRESPONDENCE

BILL TO: ACCOUNTS PAYABLE

CITY OF HAYWARD  
777 "B" STREET  
HAYWARD, CA 94541-5007  
PHONE (510) 583-4060  
(510) 583-4062

INCLUDE TAX I.D.# ON INVOICE

VENDOR NO.

*Annual Contract*

SHIP TO

POLICE DEPARTMENT  
300 West Winton Avenue  
Hayward CA 94544  
Alex Cardas

VENDOR  
384  
20-771-9254  
HLP, INC.  
1991 Ponderosa Lane  
Prescott AZ 86305  
Diane Hoover

REQUIRED DELIVERY	SHIP VIA	TERMS	REQUISITION	DATE		
7/20/99		Net 30	1951-377-99	7/30/1999		
ITEM #	QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL	BUDGET ACCOUNT
1	1	Ea.	Chameleon/CMS Software License (including 1 manual)	\$9,800.00	\$9,800.00	100-1851-72
2	1	Ea.	Tax on Software	\$808.50	\$808.50	
3	3	Ea.	Chameleon/CMS annual support and Maintenance Limited to a single server & 2 workstations for daily operations beginning at software installation for one year.	\$960.00	\$2,880.00	
4	3	Ea.	Software Tuning & Training per day (on site) ***NEED COPY OF INSURANCE COVERAGE VERIFICATION***	\$800.00	\$2,400.00	

*We will be billed Separately for item 3 + 4*

GREEN SENT TO AP: \_\_\_\_\_ AMOUNT APPROVED: \_\_\_\_\_

*partial print: #86-11*

*#HYWR0899 CMS*

*8/13/99*

*\$10,608.50*

*To Julie - 8/25/99*

*print #2 (Final print)*

*#HYWR0100 all*

*11/2000*

*\$5,280.00*

*To Patty - 11/2/00*

ACCOUNTS PAYABLE

CITY OF HAYWARD  
777 "B" STREET  
HAYWARD, CA 94541-5007  
PHONE (510) 583-4060  
(510) 583-4062

# CITY OF HAYWARD

PURCHASING DIVISION  
HAYWARD, CALIFORNIA  
PHONE (510) 583-4800 FAX (510) 583-3600

PURCHASE ORDER

No. 113207

THIS NUMBER MUST  
APPEAR  
ON ALL PACKAGES AND  
CORRESPONDENCE

INCLUDE TAX I.D.# ON INVOICE

VENDOR NO.

SHIP TO

VENDOR: ANIXTER INC.  
5720 Stoneridge Drive, Ste #2  
Pleasanton CA 94588-2700  
Casey Scott  
636  
0-221-2643

POLICE DEPARTMENT  
300 West Winton Avenue  
Hayward CA 94544  
Mike Pollak

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL	BUDGET ACCOUNT
1	Ea.	#196424, (AMER PWR BK650m) 600va. 400w ups BACK-UPS for Non-Critical Network Nodes	\$224.00	\$224.00	100-1851-712
2	Ea.	(TECH DATA 825119) 3COM Superstack 500 24 Port Hub Dual Speed 3C16611	\$970.00	\$970.00	
1	Ea.	Sales Tax @ 8.25%	\$98.51	\$98.51	
Per your Quote No. 03051, Dated 12/08/99 for Customer No. 207758					
Total for Purchase				\$1,292.51	

Final print 1/12/00  
#673-363023  
12/17/99  
\$254.14  
To Patty - 1/3/00

GREEN SENT TO A/P	AMOUNT APPROVED
673-364426	
12/17/99 10-11-1186-11	
1050.03	
To Maria - 1/3/00	

NOTICE TO VENDORS: To comply with IRS regulations, please include on your invoice your Federal Tax I.D. # / Social Security #; failure to provide this

# ANIXTER INC.

SOLD TO

HAYWARD, CITY OF  
ATTN I S DEPT  
777 "B" STREET  
HAYWARD CA 94541

SHIP TO

CITY OF HAYWARD POLICE DEPT.  
MICHEAL POLLACK  
300 WEST WENTON  
HAYWARD CA 94544

FOR CUSTOMER SERVICE CALL: (925) 469-8300

SHIPPED FROM: RENO NV. 89506

CUSTOMER NUMBER 207758	ORDER NUMBER 113207	CALIFORNIA TAX EXEMPTION NUMBER CA 8.2501	PAYMENT TERMS NET30	PAGE 1	OF 1	ISSUE DATE 12/17/99	OUR INVOICE NUMBER 673-363023
PROJECT NUMBER	ISSUER U P S	SHIPPING METHOD PPD/CHARGE	F.S.S. POINT SHIP PT.	QUANTITY 333	SALES TAX WY		OUR SALES ORDER NUMBER 673-43396

LINE NO.	ANIXTER NUMBER	ORDER QUANTITY	SHIPPED QUANTITY	BACK ORDERED	CATALOG NUMBER AND DESCRIPTION	PRICE	AMOUNT
01	196424	1	1	0	CT 1 RL 0 CO 0 WT 27 BK650M 196424 600VA/400W UPS "BACK-UPS" FOR NON-CRITICAL NETWORK NODES SPB994123621	224.00 PER EA	224.00
			SERIAL NUMBER				

PLEASE NOTE - SALES TAX HAS BEEN CHARGED.  
CREDIT WILL BE ISSUED UPON RECEIPT OF EXEMPTION CERTIFICATE FOR SHIP-TO STATE.

11-1-1186-11

SALES TOTAL	SALES TAX	SHIPPING CHARGES	FUEL CHARGE	OTHER CHARGES	
224.00	18.49	11.65	0.00	0.00	254.14

ANIXTER INC.  
FILE #98908  
LOS ANGELES, CA 90074-8308

PLEASE RETURN ONE COPY OF THIS INVOICE WITH YOUR REMITTANCE

ORIGINAL INVOICE

# ANIXTER

HAYWARD, CITY OF  
ATTN: I'S DEPT  
777 "B" STREET  
HAYWARD

CA 94541

CITY OF HAYWARD POLICE DEPT  
MICHEAL POLLACK  
300 WEST WINTON  
HAYWARD

CA 94544

FOR CUSTOMER SERVICE CALL: (925) 469-8500

SHIPPED FROM: PLEASANTON, CA 94588

ORDER NUMBER	CUSTOMER ORDER NUMBER	SALES TAX RATE	PAYMENT TERMS	PAGE	OF	INVOICE DATE	OUR INVOICE NUMBER
207758	113207	CA 8.250%	NET30	1	1	12/17/99	673-364426
PROJECT NUMBER	CARRIER	SHIPPING TERMS	F.O.B. POINT	SHIP LOC.	SALESMAN	OUR SALES ORDER NUMBER	
	U P S	PPD/CHARGE	SHIP PT.	673	WY	673-43996	

ANIXTER NUMBER	ORDER QUANTITY	SHIPPED QUANTITY	BACK ORDERED	CATALOG NUMBER AND DESCRIPTION	PRICE	AMOUNT
02 DS-67343996-02	1	1	0	825119 DS-67343996-02 3COM SUPERSTACK 500 24 PORT HUB DUAL SPEED 3C16611	970.00 PER EA	970.00

11-9811-01

PLEASE NOTE -- SALES TAX HAS BEEN CHARGED.  
CREDIT WILL BE ISSUED UPON RECEIPT OF EXEMPTION CERTIFICATE FOR SHIP-TO STATE.

SALES TOTAL	SALES TAX	SHIPPING CHGS.	FUEL CHARGES	OTHER CHARGES	PLEASE SEND REMITTANCE TO	PLEASE PAY
970.00	80.03	0.00	0.00	0.00	ANIXTER INC. FILE #98908 LOS ANGELES, CA 90074-8908	1,050.03

PLEASE RETURN ONE COPY OF THIS INVOICE WITH YOUR REMITTANCE.  
THIS INVOICE IS SUBJECTIVE TO THE TERMS & CONDITIONS ON THE BACK INCLUDING THOSE LIMITING WARRANTIES.

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
Object code >5< ..... EMPLOYEE SERVICES ACCOUNTS

Account	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
5200	6	EMPLOYEE BENEFITS				
5210	8	EMPL BENE-SOCIAL PROGRAM				
5211	8	UNIFORMS/PAYROLL		750.00+		750.00-
5220	8	EMPL BENE-FICA		7457.14+		1490.14-
		5967.00+				
5230	8	EMPL BENE-PERS		32585.87+		6477.13+
		39063.00+				
5232	8	EMPL BENE-PARS		3206.71+		3206.71-
5240	8	EMPL BENE-MEDICAL-CITY TRUST				



14:56:06:99 INQUIRY REQUEST

11-9811-01

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
 Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
 Object code >5< ..... EMPLOYEE SERVICES ACCOUNTS

Account	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
5132	8	SALARIES-COMP TIME AT TERMIN..		395.55+		395.55-
5140	8	SALARIES-OVERTIME		13517.00+		10684.15-
				24201.15+		
5141	8	SALARIES-SAFETY HOLIDAY PAY				
5142	8	SALARIES-SAVINGS				
5144	8	SALARIES - EXCESS MEDICAL				
5146	8	SALARIES-OVERTIME-CIVILIAN HOL		4756.39+		4756.39-
5200	6	EMPLOYEE BENEFITS				

14:55:52:16 INQUIRY REQUEST



11-9811-01

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

FMIS-FD25

Year... 2000/2001 Through Month Of Total Code CURRENT FY TOTALS  
 Activity 1890 ANIMAL SERVICES BUREAU Fund No. 100  
 Object code 5 EMPLOYEE SERVICES ACCOUNTS

Account j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
5000	5	EMPLOYEE SERVICES				
5100	6	SALARIES				
5102	8	SALARIES-LEAVE W/O PAY				
5110	8	SALARIES-REGULAR TIME				
			418259.00+	462050.18+		43791.18-
5111	8	SALARIES-INCENTIVE PAY				
			2756.00+	1793.34+		962.66+
5120	8	SALARIES-WORKERS COMPENSATION				
				743.95+		743.95-
5121	8	SALARIES-HOLID PD NOT WORKED				
			24198.00+	7252.32+		16945.68+
14:55:04:17		INQUIRY REQUEST				

11-9811-01

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
Object code >5< ..... EMPLOYEE SERVICES ACCOUNTS

Account j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
5121	8	SALARIES-HOLID PD NOT WORKED	24198.00+	7252.32+		16945.68+
5122	8	SALARIES-LEAVE PAID	43557.00+	32149.77+		11407.23+
5123	8	SALARIES-OTHER LEAVE PAID		1983.03+		1983.03-
5124	8	SALARIES-COMP TIME PAID		16530.68+		16530.68-
5130	8	SALARIES-A.L. AT TERMINATION		682.58+		682.58-
5131	8	SALARIES-S.L. AT TERMINATION				
5132	8	SALARIES-COMP TIME AT TERMIN..		395.55+		395.55-

14:55:42:60 INQUIRY REQUEST

11-9811-01

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

FMIS-FD25

Year... 2000/2001 Through Month Of Total Code CURRENCY TOTALS  
Activity 1890 ANIMAL SERVICES BUREAU Fund No. 100  
Object code 6 MAINTENANCE & UTILITY ACCOUNTS

Account	Sub	Type	Budget	Actual	Encumbered	Budget Balance
6000		5	MAINTENANCE AND UTILITIES			
6100		6	MAINTENANCE			
6110		8	FIELD & OFFICE MAINTENANCE			
			14700.00+	11164.62+		3535.38+
6112		8	BLDG & STRUCTURE MAINTENANCE			
			5783.00+	6500.39+	3000.00+	3717.39-
6114		8	COMPUTER MAINTENANCE			
				2880.00+		2880.00-
6200		6	UTILITIES			
6210		8	UTILITIES			
			4000.00+			4000.00+
15:18:29:09			INQUIRY REQUEST			

11-9811-01

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year... 2000/2001 Through Month Of Total Code CURRENT FY TOTALS  
Activity 1890 ANIMAL SERVICES BUREAU Fund No. 100  
Object code 6 MAINTENANCE & UTILITY ACCOUNTS

Account	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
6210	8	UTILITIES				
			4000.00+			4000.00+
6211	8	PORTABLE COMMUNICATION EQUIP				

LAST TRANSACTION SCREEN FOR ACTIVITY ACCOUNT SERIES  
15:18:39:13 INQUIRY REQUEST



11-9811-01

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
 Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
 Object code >7< ..... SUPPLIES & SERVICES ACCOUNTS

Account	j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
7000			5	SUPPLIES AND SERVICES			
7100			6	SUPPLIES			
7110			8	OFFICE SUPPLIES			
				21716.26+	5500.00+	875.58+	15340.68+
7112			8	PRINTING			
				1800.00+	2044.01+		244.01-
7113			8	PRINTING SUPPLIES			
				316.00+			316.00+
7120			8	FIELD SUPPLIES			
				43982.62+	66292.18+	598.80+	22908.36-
7122			8	COMPUTER SUPPLIES			
				3200.00+	1323.32+		1876.68+
14:57:24:93				INQUIRY REQUEST			

11-9811-101

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

FMIS-FD25

Year.... 2000/2001 Through Month Of Total Code CURRENT FY TOTALS

Activity 1890 ANIMAL SERVICES BUREAU Fund No. 100

Object code 7 SUPPLIES & SERVICES ACCOUNTS

Account	j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
7122		8	COMPUTER SUPPLIES				
				3200.00+	1323.32+		1876.68+
7123		8	FACILITIES BUILDING MATERIALS				
7124		8	FACILITIES MAINTENANCE CHARGES				
				9586.00+	201.00+		9385.00+
7126		8	PRINTERS - UNDER \$1000				
7130		8	AUTOMOTIVE PARTS				
7140		8	FUEL, OIL AND LUBRICANTS				
7150		8	UNIFORMS - ALLOWANCES				
					280.00+		280.00-

14:57:33:96 INQUIRY REQUEST

11-9811-1-01

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS

Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<

Object code >7< ..... SUPPLIES & SERVICES ACCOUNTS

Account j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
7150	8	UNIFORMS - ALLOWANCES		280.00+		280.00-
7151	8	UNIFORMS - PATROL				
7160	8	RENTAL (LAND, BLDG, STRUCTURES)				
7170	8	DUES, PUBLICATIONS, BOOKS				
			551.00+	559.41+		8.41-
7180	8	MEALS (MOU)				
			100.00+	870.61+		770.61-
7200	6	SERVICES				
7210	8	SPECIAL SERVICES- CLAIMS				
			54709.57+	60185.31+	375.57+	5851.31-
14:57:43:21		INQUIRY REQUEST				

11-98111-01

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... 2000/2001 Through Month Of ^ Total Code CURRENT FY TOTALS  
 Activity 1890 ANIMAL SERVICES BUREAU Fund No. 100  
 Object code 7 SUPPLIES & SERVICES ACCOUNTS

Account j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
7210		8	SPECIAL SERVICES- CLAIMS			
			54709.57+	60185.31+	375.57+	5851.31-
7215		8	SOFTWARE			
			500.00+			500.00+
7250		8	PUBLICITY AND COMMUNITY PROM			
			2069.00+	220.73+		1848.27+
7270		8	OTHER CONTRACT SERVICES			
7272		8	ECONOMIC DEVELOPMENT ELEMENT			
7276		7	COMPUTER CONTRACT SERVICES			
7276	001	9	DOUGLAS RENNER CONSULTING			

14:57:51:05 INQUIRY REQUEST



11-98111-01

Account j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -	
7276	001	9					
			DOUGLAS RENNER CONSULTING				
7300		6					
			VEHICLE OPERATION				
7310		8					
			AUTO ALLOWANCE				
7320		8				1.04-	
			INTERNAL VEH. & RADIO RENTAL				
			10772.00+	10772.04+			
7330		8				1.53+	
			LOCAL MILEAGE, PARKING & TOLL				
			22.00+	20.47+			
7400		6					
			TRAVEL, MEETINGS AND MEALS				
7410		8				799.76+	
			TRNG, EDUC, TRVL, MEETING, MEALS				
			1140.00+	340.24+			
14:58:00:54			INQUIRY REQUEST				

11-9811-01

\*\*\*\*\* Activity Account Totals \*\*\*\*\*  
Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
Object code >7< ..... SUPPLIES & SERVICES ACCOUNTS

Account j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
7410		8	TRNING, EDUC, TRVL, MEETING, MEALS 1140.00+	340.24+		799.76+
7500		6	OTHER EXPENSE			
7505		8	CREDIT CARD SERVICE CHARGE 522.18+			522.18-
7510		8	TRAINING AND EDUCATION			
7515		7	COMPUTER TRAINING & EDUCATION			
7515	001	9	# NOW AVAILABLE			
7590		8	DEPRECIATION			



14:58:07:20 INQUIRY REQUEST

11-9811-1-01

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... >2000/2001< Through Month Of \ < Total Code > < CURRENT FY TOTALS
Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<
Object code >8< ..... CAPITAL EXPENSE ACCOUNTS

Account	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
8000		5	CAPITAL EXPENSE			
8100		6	PURCHASES - EQUIPMENT			
8110		8	FIELD & OFF EQUIP (OVER \$1000)			
8112		8	COMPUTERS & PRINTERS-OVER 1000			
				11268.72+		11268.72-
8113		8	COMPUTERS & PRINTERS (0-1000)			
				428.83+		428.83-
8400		6	PURCHASES - VEHICLES			
8410		8	AUTOMOTIVE EQUIPMENT			

15:18:50:18 INQUIRY REQUEST

11-98111-01

### 2000-2001 Claim

Costs per animal				Sub total		
Labor	@Salary/min	sub total	supplies	@2days		
35.91	\$0.35	\$12.57	0.63	\$26.40		
Single cost				Sub total		
imp/admin	@salary/min	sub total	vet	vaccination	Sub total	Total cost
27.9	0.35	\$9.77	\$3.92	\$8.00	\$21.69	<del>\$56.08</del>

~~56~~  
48.09

Dogs/Cats	xCost	Total
2075	<del>\$56.08</del>	<del>\$116,370.15</del>

48.09  
9978.75

Labor	@Salary/min	sub total	supplies	Sub total		
10	\$0.35	\$3.50	0.63	@2days		
				\$8.26		
Single cost				Sub total		
imp/admin	@salary/min	sub total	vet	vaccination	Sub total	Total cost
27.9	0.35	\$9.77	\$3.69	\$0.00	\$13.46	\$21.72
				Other	xCost-\$8	Total
				79	\$21.72	\$1,715.49

Total Claim \$118,085.64

### Average Labor Required

Cleaning	Average minutes	Average animal	Avg time per animal	Average Daily Animal Census
				Average 2001 190
ward 3	130	14	9.29	
ward 4	130	14	9.29	
obs dog	80	5	16.00	
vicious	150	13	11.54	
sick cat	40	6	6.67	
feral cat 1	120	14	8.57	
obs cat	90	14	6.43	
ward 1	90	7	12.86	
ward 2	90	7	12.86	
Adopt D 1	60	7	8.57	
Adopt D 2	95	11	8.64	
Adopt C 1	95	16	5.94	
Adopt C 2	120	24	5.00	
cat 1	120	32	3.75	
cat 2	120	32	3.75	
cat 3	70	16	4.38	
Small animal	60	6	10.00	

11-98111-01

00-01  
~~24.85~~ offset  
 cost per animal  
 each day  
 dog license

2154 | 4908  
 = 4309

**General Care**

**Average Cost per animal**

	minutes	Avg #	Avg per	Cleaning	Avg Old	Avg new	Avg time
feeding am	60	42	1.43	Dogs	11.53	10.73	11.13
feeding pm	90	110	0.82	spot clean	7	5	6
med am	20	14	1.43	Cats	7.22	4.56	5.89
med pm	20	14	1.43	spot clean	3	3	3
dishes	120	380	0.32	Care			9.89
laundry	240	150	1.60	Gen. Care			
restock	60	150	0.40				
updates	57	28	2.04				
Inventory	65	150	0.43				
<b>Total</b>	<b>732</b>	<b>Total</b>	<b>9.89</b>	<b>Total</b>			<b>35.91</b>

**Single Cost items**

Task	Time
Impound	18
Behavior	5.7
Supv review	0.4
Vet assist	3.8
<b>Total</b>	<b>27.9</b>

**Vet**

Monthly	Avg.# animals	per animal
\$850	217	\$3.92

**Vaccinations**

per animal	\$8.00
<b>Disposal</b>	<b>Deceased \$ per</b>
\$15,821.00	3186 \$4.97

**Lost and Found**

	minutes		
Phone Servic	16.3		
walk in	8		
<b>Avg Cases</b>		<b>Avg time</b>	
month	76		
Avg Yearly	912	14865.6	
<b>Avg walk in</b>	<b>114</b>		
Avg Yearly	1368	10944	
sub total		25809.6	
@\$.38			\$9,807.65
posting/recording			
Daily	work days		
30	260	7800	
@\$.38			\$2,964.00
<b>Total</b>			<b>\$12,771.65</b>

Food	supplies	Disinfectants	medicines			
17,749.00	15,965.00	2,415.00	4,093.00	40,222.00	6156	\$6.53

**Licenses**

Avg time	Data entry	tags sold	
avg time	8.7		
	8.7		
@.38.min	\$3.31	747	\$2,469.58
tag	\$10.64	747	\$7,948.08
postage	\$0.33	221	\$72.93
<b>Total Cost</b>			<b>\$10,490.59</b>
Revenue			
tags sold		747	
Revenue			17,388.00
Cost			10,490.59
Difference			6,897.41

Salary (mid)		Benefit Cost	Fully Costed	Per Min
Kennel	\$15.71	32%	\$20.74	\$0.35
Kennel Sup	\$17.28	32%	\$22.81	\$0.38
PCII	\$17.44	32%	\$23.02	\$0.38
ACO	\$18.59	32%	\$24.54	\$0.41
ACO Supv	\$19.03	32%	\$25.12	\$0.42
Manager	\$33.37	32%	\$44.05	\$0.73

Avg Stay	# animals	sub	Care	per day
13.05	4908	64064.124	40222	0.63

11-9811-1-01

# Animal Services Capacity Analysis

The following table summarizes Hayward's ability to house our own animals, based on the ICMA model and after the expansion currently approved as Phase II of the Animal Shelter Remodel

	Existing Cages	Phase II Additions	Total Cages	Required Cages	Excess or Shortage
Dogs	56.0	9.0	65.0	68.2	-3.2
Cats	69.0	62.0	131.0	135.4	-4.4

The following table summarizes Hayward's ability to house both our own and San Leandro's animals based on the ICMA model and after the expansion which includes the current Phase II and the addition of the Corbett money.

	Total after Phase II	Corbett Additions	Total Cages	Required Cages	Excess or Shortage
Dogs	65.0	14.0	86.0	80.9	5.1
Cats	131.0	32.0	131.0	155.0	-24.0

11-9811-01

# HAYWARD ANIMAL SERVICES BUREAU SHELTER STATISTICS

INTAKES BETWEEN 07/01/00 AND 06/30/01

	BIRD	CAT	DOG	FISH	OAT/SHEE	MAMMAL	RABBIT	REPTILE	RODENT
CONFISCATE									
HAYWARD	4	1	74	0	2	0	0	0	0
SAN LEANDRO	4	7	19	0	0	1	1	3	0
TOTAL	8	8	93	0	2	1	1	3	0
DISPO REQ									
HAYWARD	26	448	142	0	2	199	17	10	21
OUT OF AREA	0	1	2	0	0	0	0	0	1
SAN LEANDRO	12	84	22	0	2	30	2	0	8
TOTAL	38	533	166	0	4	229	19	10	30
EUTH REQ									
HAYWARD	2	4	5	0	0	0	0	0	3
OUT OF AREA	0	0	1	0	0	0	0	0	0
SAN LEANDRO	0	0	1	0	0	1	0	0	0
TOTAL	2	4	7	0	0	1	0	0	3
OWNER SUR									
HAYWARD	4	198	268	0	0	0	9	3	5
OUT OF AREA	0	5	4	0	0	0	0	0	0
SAN LEANDRO	0	27	56	0	0	0	1	0	0
TOTAL	4	230	328	0	0	0	10	3	5
RETURN									
HAYWARD	0	25	38	0	0	1	0	0	0
OUT OF AREA	0	1	0	0	0	0	0	0	0
SAN LEANDRO	0	0	1	0	0	0	0	0	0
TOTAL	0	26	39	0	0	1	0	0	0
STRAY									
HAYWARD	78	2,390	1,236	1	4	56	48	14	21

	BIRD	CAT	DOG	FISH	OAT/SHEE	MAMMAL	RABBIT	REPTILE	RODENT
STRAY	OUT OF AREA	6	6	0	0	2	0	0	0
	SAN LEANDRO	212	242	0	0	7	7	0	3
	TOTAL	2,608	484	1	4	65	55	14	24
TRANSFER	HAYWARD	0	2	0	0	0	1	0	0
	OUT OF AREA	0	4	0	0	0	0	0	0
	SAN LEANDRO	0	1	0	0	0	0	0	0
TOTAL		0	7	0	0	0	1	0	0
		137	2,121	1	10	297	86	30	62

11-9811-I-01

11-9811-I-01

TOTAL
81
35
116
865
4
160
1,029
14
1
2
17
487
9
84
580
64
1
1
66
3,848

is our mutual desire to provide services as soon as possible, and probably before that date.

- Actual revenue received for the first year will be prorated based on service availability.
- We are requesting that:
  - 1) the positions be authorized for July 1, 2000 to allow for recruiting, hiring and training prior to actual commencement of services, and that
  - 2) the Personnel Department be authorized to start a recruitment that will target an actual hire date of July 1, 2000.

admin/animals/slpdcontract/memo-bdgtinputfy00-01

11-9811-1-01

cc: Admin Analyst, Animal Svcs Mgr

# HAYWARD ANIMAL SERVICES BUREAU EUTHANASIA STATISTICS

EUTHANASIAS BETWEEN 07/01/00 AND 06/30/01

		CAT	DOG	TOTAL
	CONTAG DIS	1	0	1
	MEDICAL	1	0	1
	TOTAL	2	0	2
ADOPTABLE	BEHAV OBSV	2	14	16
	CONTAG DIS	28	21	49
	FERAL	1	0	1
	MEDICAL	5	3	8
	SPACE	0	2	2
	TIME	0	5	5
	TIME/SPACE	0	63	63
	TOO OLD	0	1	1
	TOTAL	36	109	145
EUTH REQ	BEHAV HIST	0	2	2
	BEHAV OBSV	0	1	1
	MEDICAL	2	3	5
	TOO OLD	1	1	2
	TOTAL	3	7	10
UNADOPTABLE		23	1	24
	BEHAV HIST	6	87	93
	BEHAV OBSV	91	309	400
	CONTAG DIS	245	107	352
	FELV	2	0	2
	10-1-186-11 FERAL	604	0	604
	MEDICAL	182	142	324
	PREGNANT	1	1	2
	SPACE	6	10	16
	TIME	11	7	18
	TIME/SPACE	9	<b>182</b> <sup>0</sup>	69

		CAT	DOG	TOTAL
UNADOPTABLE	TOO OLD	9	15	24
	TOO YOUNG	605	17	622
	TOTAL	1,794	756	2,550
TOTAL		1,835	872	2,707

11-98111-01

# Hayward Animal Services KENNEL STATISTICS

INTAKES BETWEEN 07/01/00 AND 06/30/01

		HAYWARD			OUT OF AREA			SAN LEANDRO			TOTAL
		CAT	DOG	OTHE	CAT	DOG	OTHE	CAT	DOG	OTHE	
CONFISCATE	BITE	0	45	0	0	0	0	0	3	0	48
	CRUELTY	1	11	2	0	0	0	0	2	0	16
	EVICTON	0	1	0	0	0	0	0	2	0	3
	OWNER	0	0	0	0	0	0	1	3	1	5
	OWNER	0	0	0	0	0	0	6	5	7	18
	OWNER JAIL	0	13	4	0	0	0	0	4	1	22
	PBLC SFTY	0	4	0	0	0	0	0	0	0	4
	TOTAL	1	74	6	0	0	0	7	19	9	116
DISPO REQ	FIELD	399	81	259	1	2	0	84	22	54	902
	FIELD OWN	1	1	1	0	0	0	0	0	0	3
	NIGHT	20	8	4	0	0	0	0	0	0	32
	NIGHT OWN	1	4	0	0	0	0	0	0	0	5
	OTC	27	48	11	0	0	1	0	0	0	87
	TOTAL	448	142	275	1	2	1	84	22	54	1,029
EUTH REQ		1	0	0	0	0	0	0	0	0	1
	FIELD OWN	1	2	1	0	1	0	0	0	1	6
	NIGHT OWN	0	0	0	0	0	0	0	1	0	1
	OTC OWNED	2	3	4	0	0	0	0	0	0	9
	TOTAL	4	5	5	0	1	0	0	1	1	17
OWNER SUR		1	0	0	0	0	0	0	0	0	1
	FIELD	16	36	1	0	0	0	2	5	0	60
	NIGHT	101-1186-1138	58	8	5	0	0	2	4	0	115
	OTC	143	174	12	0	4	0	23	47	1	404
	TOTAL	198	268	21	5	4	0	27	56	1	580
RETURN	FIELD	0	0	1	0	0	0	0	0	0	1
	NIGHT	2	2	0	1	0	0	0	0	0	5
	OTC	23	36	0	0	0	0	0	1	0	60

		HAYWARD			OUT OF AREA			SAN LEANDRO			TOTAL
		CAT	DOG	OTHE	CAT	DOG	OTHE	CAT	DOG	OTHE	
RETURN	TOTAL	25	38	1	1	0	0	0	1	0	66
STRAY		4	1	0	0	0	0	1	0	0	6
	FIELD	203	518	171	0	0	0	74	187	25	1,178
	NIGHT	1,108	431	55	2	3	2	19	16	1	1,637
	OTC	1,076	286	53	4	3	0	118	39	4	1,583
	TOTAL	2,391	1,236	279	6	6	2	212	242	30	4,404
TRANSFER	AN	0	1	2	0	4	0	0	1	0	8
	SPCA	0	1	1	0	0	0	0	0	0	2
	TOTAL	0	2	3	0	4	0	0	1	0	10
TOTAL		3,067	1,765	590	13	17	5	390	542	9	6,222

11-98111-01

FID Number: 74-2616805  
 Sales Rep: WADE DAHN  
 For Sales: (800)274-7799  
 Sales Fax: (800)433-9527  
 Customer Service: (800)981-3355  
 Technical Support: (800)981-3355  
 Dell Online: http://www.dell.com

Customer Number: 001274983  
 Purchase Order: 114460  
 Order Date: 09/28/00

Invoice Number: **439879339**

Invoice Date: 10/01/00  
 Payment Terms: NET DUE 30 DAYS  
 Shipped Via: UNAUTHORIZED  
 Waybill Number: SBR-720545

84 01 0 01 01 N

**SOLD TO:**

19.1.5728 1 AB 0.270 74394S11.XRX 1 of 2  
 CITY OF HAYWARD  
 ACCOUNTS PAYABLE  
 ACCOUNTS PAYABLE  
 777 B ST  
 HAYWARD CA 94541-5007

**SHIP TO:**

ALEX CARDES KATIE NELSON  
 CITY OF HAYWARD  
 300 WEST WINTON AVE  
 POLICE DEPT  
 HAYWARD CA 94544



PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Order	Shipped	Item Number	Description	Unit	Unit Price	Amount
4	4	220-6587	Dell 800Mhz/133 GX110 Mini Tower,4MB Int Vid,Int 10/100 NIC w/RWU,No Sound,256K Cache	EA	997.00	3,988.00
4	4	310-3552	Quietkey Spacesaver 104-key Keyboard,GX100/110,Factory Install	EA	0.00	0.00
4	4	310-3554	Dell 2-Button System Mouse, GX100/110,Factory Install	EA	0.00	0.00
4	4	311-2532	64MB,NonECC,100MHz SDRAM,1DIMM GX100/110,Factory Install	EA	0.00	0.00
4	4	313-0619	20/48X IDE CD-ROM,GX100/110 Mid-Desktop and Mini-Tower, Factory Install	EA	0.00	0.00
4	4	313-7168	Resources CD contains Diagnostics and Driver for Dell OptiPlex Systems	EA	0.00	0.00
4	4	313-8085	Dell Optiplex No Optical Device,Factory Install	EA	0.00	0.00
4	4	320-3704	No Monitor for all Optiplex	EA	0.00	0.00
4	4	320-3920	No Video Card Option for Optiplex,Factory Install	EA	0.00	0.00
4	4	340-3224	3.5,1.44MB Floppy Drive, GX100/110 Mid-Desktop, Mini-Tower	EA	0.00	0.00

ervice contract may be subject to sales tax.  
 ny on-site or other service covers Dell system hardware only.  
 EASE KEEP THE ORIGINAL BOX FOR ALL RETURNS.

Ship. &/or Handling	\$	0.00
Subtotal	\$	3,988.00
Taxable:	Tax:	
\$ 3,988.00	\$	329.01
Invoice Total	\$	4,317.01

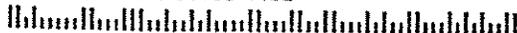


DETACH AT PERF AND RETURN WITH PAYMENT

10-11186-11

MAKE CHECK PAYABLE/REMIT TO:

DELL MARKETING L.P.  
 P O BOX 21132  
 PASADENA CA 91185-1132



Invoice Number: 439879339  
 Customer Number: 001274983  
 Purchase Order: 114460

Ship. &/or Handling	\$	0.00
Subtotal	\$	3,988.00
Taxable:	Tax:	
\$ 3,988.00	\$	329.01
Invoice Total	\$	4,317.01
	\$	
	\$	
	\$	
Balance Due	\$	4,317.01
Amt. Enclosed	\$	

FID Number: 74-2616805  
 Sales Rep: WADE DAHN  
 For Sales: (800)274-7799  
 Sales Fax: (800)433-9527  
 Customer Service: (800)981-3355  
 Technical Support: (800)981-3355  
 Dell Online: <http://www.dell.com>

Customer Number: 001274983  
 Purchase Order: 114460  
 Order Date: 09/28/00  
 84 01 0 01 01 N

Invoice Number: **439879339**

Invoice Date: 10/01/00  
 Payment Terms: NET DUE 30 DAYS  
 Shipped Via: UNAUTHORIZED  
 Waybill Number: SBR-720545

**SOLD TO:**

19.1.5728 1 AB 0.270 74394S11.XRX 2 of 2  
 CITY OF HAYWARD  
 ACCOUNTS PAYABLE  
 ACCOUNTS PAYABLE  
 777 B ST  
 HAYWARD CA 94541-5007

**SHIP TO:**

ALEX CARDES KATIE NELSON  
 CITY OF HAYWARD  
 300 WEST WINTON AVE  
 POLICE DEPT  
 HAYWARD CA 94544

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

er	Shipped	Item Number	Description	Unit	Unit Price	Amount
4	4	340-9220	7.5GB,EIDE,5400 RPM,Hard Drive GX100/110 Mid-Desktop and Mini-Tower,Factory Install	EA	0.00	0.00
4	4	420-1781	Windows NT4 SP5,NTFS,Compact Disk,English,Optiplex,Factory Install	EA	0.00	0.00
4	4	430-0203	Expansion Riser For GX100/110MT System,5 PCI Slots Factory Install	EA	0.00	0.00
4	4	430-3061	Integrated 10/100 3Com Remote Wake-up NIC,Optiplex,GX200/300	EA	0.00	0.00
4	4	460-8759	Thank you for purchasing a Dell OptiPlex from the State & Local Gov't Accounts Division!	EA	0.00	0.00
4	4	460-9052	Dell E Com will help you build internet ideas/infrastructure see <a href="http://www.dell.com/us/en/gen/corporate/howeworks.htm">www.dell.com/us/en/gen/corporate/howeworks.htm</a>	EA	0.00	0.00
4	4	902-3610	*Type 3 Contract - Next Business Day Parts & Labor On-Site Response Initial Year	EA	0.00	0.00
4	4	902-3612	*Type 3 Contract - Next Business Day Parts & Labor On-Site Response 2YR Extended	EA	0.00	0.00
4	4	900-9987	*Standard On-Site Installation Declined System Service Tags 4113301, 5113301, 6113301, 7113301	EA	0.00	0.00

11-98111-01

# CLAIM FOR PAYMENT

DATE 1-12-01

PAYABLE TO:	<u>HLP, Inc.</u>			
MAIL TO:				
STREET	<u>3271 Falkland Circle</u>			
CITY	<u>Huntington Beach</u>	STATE	<u>CA</u>	ZIP CODE <u>92649-2812</u>

COPY

ARTICLES OR SERVICES	AMOUNT
# HYWR1200 ann Chameleon/CMS Software Mtnce & support. 12-1-00 thru 11-30-01	2,880.00

COPY

NOTE: An invoice, receipt or statement must be submitted to Accounting with this claim. TOTAL 2,880.00

EXPENDITURE SEGREGATION				
FUND	ACTIVITY	OBJECT	SUB	AMOUNT
<u>180</u>	<u>1890</u>	<u>7120</u>		<u>2,880.00</u>
TOTAL				<u>2,880.00</u>

COPY

CONTRACT ENCUMBRANCE
# _____ Partial <input type="checkbox"/> Final <input type="checkbox"/>
RETURN CHECK TO:
SPECIAL INSTRUCTIONS

11-9811-101

PREPARED BY [Signature]

APPROVED BY \_\_\_\_\_

DEPARTMENT HEAD \_\_\_\_\_

COPY

If you have any questions,  
call x4060.

**BILL TO: ACCOUNTS PAYABLE**  
 CITY OF HAYWARD  
 777 "B" STREET  
 HAYWARD, CA 94541-5007  
 PHONE (510) 583-4060  
 (510) 583-4062  
 INCLUDE TAX I.D.# ON INVOICE  
 VENDOR NO.

# CITY OF HAYWARD

PURCHASING DIVISION  
 HAYWARD, CALIFORNIA  
 PHONE (510) 583-4800 FAX (510) 583-3600

PURCHASE ORDER  
**No. 114460**  
 THIS NUMBER MUST  
 APPEAR  
 ON ALL PACKAGES AND  
 CORRESPONDENCE

SHIP TO

VENDOR  
**05**  
**0-981-3355**  
 DELL MARKETING LP  
 One Dell Way  
 Round Rock TX 78682  
 Nikki Henka-McDaniel

POLICE DEPARTMENT  
 300 West Winton Avenue  
 Hayward CA 94544  
 Alex Cardas/Kalle Nelson

PIED DELIVERY	SHIP VIA	TERMS	REQUISITION	DATE
AP-Next Day	Destination	30 days	1851-482-00	9/26/2000

ITEM	QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL	BUDGET ACCOUNT
1	4	Ea.	Per Quote# E000389632, dated 9/21/00, furnish the OptiPlex GX 110 Mini-Tower  CMAS# 3-99-00-0167C	\$1,037.08	\$4,148.32	100-1851-811
			<b>Total for Purchase</b>		<b>\$4,148.32</b>	

GREEN SENT TO A/P	AMOUNT APPROVED
4439879339	
10/1/00	11-98111-01
54317.01	
To Patty 10/17/00	

*[Handwritten signature]*

**189**  
 NOTICE TO VENDORS: To comply with IRS regulations, please include on your invoice your Federal Tax I.D. # / Social Security # failure to provide this



C I T Y O F H A Y W A R D  
 GENERAL LEDGER

REPORT ID: FMIS-FR427  
 REPORT PERIOD: 07/01/2000 - 06/30/2001  
 410 - CAPITAL PROJECT FUNDS

ACCOUNT NUMBER FOOT ACCOUNT DESCRIPTION CHECK# EXPLANATION S R REFERENCE  
 \*\*\*\*\*  
 410 6948 9510

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	CHECK#	EXPLANATION	S	R	REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
410 6948 9510		ANNUAL BUDGET - 07/01/2000						7.63		0.00
	07/02/2000	PAYROLL DIST-BENEFITS			P		FISGA321	12.94		
	07/02/2000	PAYROLL DIST-SALARIES			P		FISGA321	22.67		
	07/16/2000	PAYROLL DIST-BENEFITS			P		FISGA321	38.42		
	07/16/2000	PAYROLL DIST-SALARIES			P		FISGA321	28.34		
	07/30/2000	PAYROLL DIST-BENEFITS			P		FISGA321	48.03		
	07/30/2000	PAYROLL DIST-SALARIES			P		FISGA321	27.68		
	08/13/2000	PAYROLL DIST-BENEFITS			P		FISGA321	46.91		
	08/13/2000	PAYROLL DIST-SALARIES			P		FISGA321	22.67		
	08/27/2000	PAYROLL DIST-BENEFITS			P		FISGA321	38.42		
	08/27/2000	PAYROLL DIST-SALARIES			P		FISGA321	38.54		
	09/24/2000	PAYROLL DIST-BENEFITS			P		FISGA321	65.32		
	09/24/2000	PAYROLL DIST-SALARIES			P		FISGA321	19.84		
	10/08/2000	PAYROLL DIST-BENEFITS			P		FISGA321	33.62		
	10/08/2000	PAYROLL DIST-SALARIES			P		FISGA321	10.02		
	10/22/2000	PAYROLL DIST-BENEFITS			P		FISGA321	16.98		
	10/22/2000	PAYROLL DIST-SALARIES			P		FISGA321	24.19		
	11/19/2000	PAYROLL DIST-BENEFITS			P		FISGA321	40.99		
	11/19/2000	PAYROLL DIST-SALARIES			P		FISGA321	14.17		
	01/28/2001	PAYROLL DIST-BENEFITS			P		FISGA321	24.01		
	01/28/2001	PAYROLL DIST-SALARIES			P		FISGA321	22.67		
	02/25/2001	PAYROLL DIST-BENEFITS			P		FISGA321	22.67		
	02/25/2001	PAYROLL DIST-SALARIES			P		FISGA321	38.42		9,300.00
	05/31/2001	BUD TRF-ACTV 6980 TO 6948			J		JV045	3.01	0.00	0.00
	06/03/2001	PAYROLL DIST-BENEFITS			P		FISGA321	5.10	0.00	9,300.00
	06/03/2001	PAYROLL DIST-SALARIES			P		FISGA321	650.59	0.00	0.00
		ADMINISTRATION AND GENERAL								
		SUBTOTAL.....								
410 6948 9511	8	BLUEPRINTS						0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000						0.00	0.00	0.00
		SUBTOTAL.....								
410 6948 9513	8	DESIGN						0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000						0.00	0.00	0.00
		SUBTOTAL.....								
410 6948 9514	8	DRAFTING-DRAWING CONTRACT						0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000						0.00	0.00	0.00
		SUBTOTAL.....								
410 6948 9515	8	DESIGN/DRAFTING-CONSULTAN						0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000						0.00	0.00	0.00
	11/30/2000	188614 HENRY ARCHITECT, PHILIP			O		AP265	500.00	500.00	0.00
	11/30/2000	188614 HENRY ARCHITECT, PHILIP			O		AP265	2,392.50	2,392.50	0.00
	11/30/2000	188614 HENRY ARCHITECT, PHILIP			O		A588	500.00	500.00	0.00
	11/30/2000	188614 HENRY ARCHITECT, PHILIP			O		A588	2,392.50	2,392.50	0.00
	01/31/2001	191298 HENRY ARCHITECT, PHILIP			O		AP265	3,070.00	2,844.23	0.00
	01/31/2001	191298 HENRY ARCHITECT, PHILIP			O		A588	5,962.50	5,962.50	0.00
		DESIGN/DRAFTING-CONSULTAN								
		SUBTOTAL.....								
410 6948 9516	8	INSPECTION-TESTING-CONST						0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000						0.00	0.00	0.00
		SUBTOTAL.....								

11-9811-1-01

C I T Y O F H A Y W A R D  
 GENERAL LEDGER

REPORT ID: FMIS-FR427  
 REPORT PERIOD: 07/01/2000 - 06/30/2001  
 410 - CAPITAL PROJECT FUNDS

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	DATE	AMOUNT	REFERENCE	LEDGER BALANCES
FND ACTV OBJ SUB T	NOTE	CHECK# EXPLANATION				- ACTUAL - - ENCUMBRANCE - - BUDGET - -
410 6948 9516		PAYROLL DIST-BENEFITS	07/02/2000	523.21	P FIGA321	
		PAYROLL DIST-SALARIES	07/02/2000	968.90	P FIGA321	
		PAYROLL DIST-BENEFITS	07/16/2000	262.55	P FIGA321	
		PAYROLL DIST-SALARIES	07/16/2000	486.19	P FIGA321	
		PAYROLL DIST-BENEFITS	07/30/2000	609.28	P FIGA321	
		PAYROLL DIST-SALARIES	07/30/2000	1,126.34	P FIGA321	
		PAYROLL DIST-BENEFITS	08/13/2000	988.29	P FIGA321	
		PAYROLL DIST-SALARIES	08/13/2000	1,826.25	P FIGA321	
		PAYROLL DIST-BENEFITS	08/27/2000	898.02	P FIGA321	
		PAYROLL DIST-SALARIES	08/27/2000	1,663.01	P FIGA321	
		PAYROLL DIST-BENEFITS	09/10/2000	609.53	P FIGA321	
		PAYROLL DIST-SALARIES	09/10/2000	1,128.76	P FIGA321	
		PAYROLL DIST-BENEFITS	09/24/2000	86.36	P FIGA321	
		PAYROLL DIST-SALARIES	09/24/2000	157.97	P FIGA321	
		PAYROLL DIST-BENEFITS	10/08/2000	278.45	P FIGA321	
		PAYROLL DIST-SALARIES	10/08/2000	492.25	P FIGA321	
		PAYROLL DIST-BENEFITS	10/22/2000	73.92	P FIGA321	
		PAYROLL DIST-SALARIES	10/22/2000	136.88	P FIGA321	
		PAYROLL DIST-BENEFITS	11/05/2000	88.68	P FIGA321	
		PAYROLL DIST-SALARIES	11/05/2000	159.01	P FIGA321	
		PAYROLL DIST-BENEFITS	11/19/2000	106.19	P FIGA321	
		PAYROLL DIST-SALARIES	11/19/2000	196.64	P FIGA321	
		PAYROLL DIST-BENEFITS	12/03/2000	455.56	P FIGA321	
		PAYROLL DIST-SALARIES	12/03/2000	832.05	P FIGA321	
		PAYROLL DIST-BENEFITS	12/17/2000	421.00	P FIGA321	
		PAYROLL DIST-SALARIES	12/17/2000	769.20	P FIGA321	
		PAYROLL DIST-BENEFITS	12/31/2000	81.91	P FIGA321	
		PAYROLL DIST-SALARIES	12/31/2000	90.46	P FIGA321	
		PAYROLL DIST-BENEFITS	01/14/2001	165.40	P FIGA321	
		PAYROLL DIST-SALARIES	01/14/2001	102.52	P FIGA321	
		PAYROLL DIST-BENEFITS	01/28/2001	187.83	P FIGA321	
		PAYROLL DIST-SALARIES	01/28/2001	112.90	P FIGA321	
		PAYROLL DIST-BENEFITS	02/11/2001	200.40	P FIGA321	
		PAYROLL DIST-SALARIES	02/11/2001	97.82	P FIGA321	
		PAYROLL DIST-BENEFITS	02/25/2001	173.34	P FIGA321	
		PAYROLL DIST-SALARIES	02/25/2001	94.49	P FIGA321	
		PAYROLL DIST-BENEFITS	03/11/2001	169.19	P FIGA321	
		PAYROLL DIST-SALARIES	03/11/2001	57.66	P FIGA321	
		PAYROLL DIST-BENEFITS	03/25/2001	106.77	P FIGA321	
		PAYROLL DIST-SALARIES	03/25/2001	32.16	P FIGA321	
		PAYROLL DIST-BENEFITS	04/08/2001	57.53	P FIGA321	
		PAYROLL DIST-SALARIES	04/08/2001	222.74	P FIGA321	
		PAYROLL DIST-BENEFITS	05/20/2001	404.67	P FIGA321	
		PAYROLL DIST-SALARIES	05/20/2001	132.11	P FIGA321	
		PAYROLL DIST-BENEFITS	06/03/2001	235.99	P FIGA321	
		PAYROLL DIST-SALARIES	06/03/2001	149.73	P FIGA321	
		PAYROLL DIST-BENEFITS	06/17/2001	262.82	P FIGA321	
		PAYROLL DIST-SALARIES	06/17/2001	18,634.61	P FIGA321	
		INSPECTION-TESTING-CONST				
		SUBTOTAL		0.00		0.00 *
		PRIOR BALANCE		0.00		0.00
		PRELIMINARY SURVEYS		0.00		0.00
		ANNUAL BUDGET - 07/01/2000		0.00		0.00

11-9811-I-01

ACCOUNT NUMBER FOOT ACCOUNT DESCRIPTION  
 END ACTV OBJ SUB T NOTE DATE CHECK# EXPLANATION  
 \*\*\*\*\*  
 410 6948 9519 PRELIMINARY SURVEYS  
 410 6948 9526 OUTSIDE SERVICES  
 410 6948 9530 CITY LABOR EXPENSE

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	DATE	CHECK#	EXPLANATION	AMOUNT	ENCUMBRANCE	BUDGET
410 6948 9519		PRELIMINARY SURVEYS				0.00	0.00	0.00
410 6948 9519	8	REVIEW PLANS				0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000				0.00	0.00	0.00
410 6948 9526	8	OUTSIDE SERVICES				57,585.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000				16,110.00	0.00	0.00
		10/31/2000 187676 T KENNEL SYSTEMS INC				16,110.00	0.00	0.00
		10/31/2000 187676 T KENNEL SYSTEMS INC				41,475.00	0.00	0.00
		10/31/2000 187676 T KENNEL SYSTEMS INC				670.00	0.00	0.00
		10/31/2000 187477 DANCO WATERPROOFING CORP					0.00	0.00
		11/30/2000 BEL AIRE ENGINEERING					0.00	0.00
		11/30/2000 T KENNEL SYSTEMS INC					0.00	0.00
		02/28/2001 193292 BEL AIRE ENGINEERING					0.00	0.00
		02/28/2001 193520 T KENNEL SYSTEMS INC					0.00	0.00
		02/28/2001 193292 BEL AIRE ENGINEERING					0.00	0.00
		02/28/2001 193520 T KENNEL SYSTEMS INC					0.00	0.00
		03/31/2001 194573 BEL AIRE ENGINEERING					0.00	0.00
		03/31/2001 194573 BEL AIRE ENGINEERING					0.00	0.00
		04/30/2001 195987 BEL AIRE ENGINEERING					0.00	0.00
		04/30/2001 195987 BEL AIRE ENGINEERING					0.00	0.00
		04/30/2001 BEL AIRE ENGINEERING					0.00	0.00
		04/30/2001 BAY AREA FENCE COMPANY					0.00	0.00
		04/30/2001 194573 VOID CK#00194573 BEL AIRE					0.00	0.00
		04/30/2001 196871 BAY AREA FENCE COMPANY					0.00	0.00
		05/31/2001 196871 BAY AREA FENCE COMPANY					0.00	0.00
		05/31/2001 BEL AIRE ENGINEERING					0.00	0.00
		05/31/2001 MARKISON PLUMBING INC					0.00	0.00
		06/30/2001 BEL AIRE ENGINEERING					0.00	0.00
		06/30/2001 197806 BEL AIRE ENGINEERING					0.00	0.00
		06/30/2001 197806 BEL AIRE ENGINEERING					0.00	0.00
		06/30/2001 199924 MARKISON PLUMBING INC					0.00	0.00
		06/30/2001 199924 MARKISON PLUMBING INC					0.00	0.00
		06/30/2001 199924 MARKISON PLUMBING INC					0.00	0.00
		06/30/2001 TAP PLASTICS					0.00	0.00
		OUTSIDE SERVICES				78,690.58	0.00	0.00
		CONTRACT CONSTRUCTION				0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000				197,252.84	0.00	0.00
		08/31/2000 184815 SEVAN CONSTRUCTION INC				197,252.84	0.00	0.00
		08/31/2000 184815 SEVAN CONSTRUCTION INC				49,205.25	0.00	0.00
		09/30/2000 186449 SEVAN CONSTRUCTION INC				68,742.89	0.00	0.00
		09/30/2000 186449 SEVAN CONSTRUCTION INC				246,458.09	0.00	0.00
		CONTRACT CONSTRUCTION				0.00	0.00	0.00
		CITY LABOR EXPENSE				0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000				56.09	0.00	0.00
		07/30/2000 PAYROLL DIST-BENEFITS				308.16	0.00	0.00
		07/30/2000 PAYROLL DIST-SALARIES				408.77	0.00	0.00
		08/13/2000 PAYROLL DIST-BENEFITS				566.65	0.00	0.00
		08/13/2000 PAYROLL DIST-SALARIES					0.00	0.00

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	S	LEDGER BALANCES		
FND ACTV OBJ SUB T	NOTE	DATE	CHECK#	EXPLANATION	R REFERENCE	BUDGET
*****	*****	*****	*****	*****	*****	*****
410 6948 9531		CITY LABOR EXPENSE				0.00 *
		SUBTOTAL.....				0.00 *
410 6948 9531	8	CITY MATERIALS/FIELD SUPPLIES				0.00
		ANNUAL BUDGET - 07/01/2000				0.00
06/30/2001		RECODE CK#198481 6/22/01	J JV093			982.31
06/30/2001		RECLS CHGS-PW/ENGG	J JVI05			112.48
06/30/2001		RECLS CHGS-PW/ENGG	J JVI05			869.83
		CITY MATERIALS/FIELD SUPPLIES				0.00 *
		SUBTOTAL.....				1,964.62 *
410 6948 9532	8	CITY EQUIPMENT EXPENSE				0.00
		ANNUAL BUDGET - 07/01/2000				0.00
09/30/2000		VEHICLE CHRG FOR AUG2000	J JV093			200.90
09/30/2000		VEHICLE CHARGES FOR JUL00	J JVI01			109.06
09/30/2000		VEH CHRG-EQUIP USE AUG00	J JV095			86.70
11/30/2000		10/00 VEH CHGS-ENGETRANS	J JV038			12.16
11/30/2000		9/00 VEH CHGS-ENG & TRANS	J JV039			28.70
12/31/2000		12/00 VEH CHGS-ENG/TRANS	J JV091			5.74
12/31/2000		11/00 VEH CHG-ENG/TRANS	J JV064			2.87
06/30/2001		5/01 VEH CHGS-ENG & TRANS	J JV054			5.74
06/30/2001		6/01 VEH CHGS/ENG & TRANS	J JV137			2.26
		CITY EQUIPMENT EXPENSE				0.00 *
		SUBTOTAL.....				454.13 *
410 6948 9593	8	COMPUTERS SUPPLIES/ACCESSORIES				0.00
		ANNUAL BUDGET - 07/01/2000				0.00
		COMPUTERS SUPPLIES/ACCESSORIES				0.00 *
		SUBTOTAL.....				0.00 *
410 6948 9594	8	COMPUTER CONTRACT SERVICES				0.00
		ANNUAL BUDGET - 07/01/2000				0.00
		COMPUTER CONTRACT SERVICES				0.00 *
		SUBTOTAL.....				0.00 *
410 6948 9595	8	COMPUTER SOFTWARE				0.00
		ANNUAL BUDGET - 07/01/2000				0.00
		COMPUTER SOFTWARE				0.00 *
		SUBTOTAL.....				0.00 *
410 6948 9596	8	COMPUTER TRAINING				0.00
		ANNUAL BUDGET - 07/01/2000				0.00
		COMPUTER TRAINING				0.00 *
		SUBTOTAL.....				0.00 *
		ADMINISTRATION AND GENERAL				0.00
		SUBTOTAL.....				354,154.79 *
		ACTIVITY TOTAL.....				69,814.12 *
		ANIMAL CONTROL PHASES II-IV				0.00
		ERCON.MOD.-EMPLOYEE WORKSTA.				0.00
		REVENUES				0.00
		FEES AND SERVICE CHARGES				0.00
		PROJECT REVENUE				0.00 *
		PROJECT REVENUE				0.00 *
		FEES AND SERVICE CHARGES				0.00 *
		ANNUAL BUDGET - 07/01/2000				0.00
		PROJECT REVENUE				0.00 *
		SUBTOTAL.....				0.00 *
		ACTIVITY TOTAL.....				54,700.00 *

11-9811-01





**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software  
11-9911-1-01

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
No activity this fiscal period.										

(05) Total ( ) Subtotal ( )

Page: \_\_\_\_\_ of \_\_\_\_\_

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  11-981 Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Care Attendants</b>	\$15.71	31.90%	6.00					\$94	\$30	\$124
<b>Police Records Clerk</b>	\$17.44	31.90%	4.00					\$70	\$22	\$92
The above staff were new to the Animal Control Department and were trained on the Chameleon software to record necessary non-medical records as required by the mandate.										

(05) Total ( ) Subtotal ( ) Page: 198 of 198 \$164 \$52 \$216

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

**One-Time**  Policies and Procedures  Training  ~~11-98~~ <sup>11-01</sup> Computer Software

**Ongoing**  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Chameleon</b> Chameleon software system fees and associated necessary computer equipment.  <i>Costs claimed herein have not            been included within the            Indirect Cost Rate Proposal.</i>				\$11,345						

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ **199** \$11,345

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

FORM  
AA-2

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Services Manager Capital costs @ 42.3%</b>  In fiscal year 1999-2000, the City of Hayward determined that, due to additional holding period mandates and other associated mandated activities, it would be necessary to expand and construct new facilities to comply with mandated activities. Costs claimed herein represent the pro-rated share of capital costs for the continuing construction in the 2000-2001 fiscal year.  <i>Please see attached, detailed capital budget for descriptions of activities and expenditures.</i>  2075 eligible euthanized animals/4908 total animals = 42.3%	\$33.37	31.90%	47.00	\$122,503				\$1,568	\$500	\$2,069

(05) Total ( ) Subtotal ( ) Page: 200 of 200 \$122,503 \$1,568 \$500 \$2,069

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

**One-Time**  Policies and Procedures  Training  ~~11-98~~ <sup>11-01</sup> Computer Software

**Ongoing**  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
No activity this fiscal period.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

**One-Time**  Policies and Procedures  Training  Computer Software  
**Ongoing**  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized.  Average Daily Census = 190  Total cost per eligible euthanized dog and cat for two additional days of care plus veterinary care for initial physical exam and wellness vaccination = \$48.09  Total cost of care and maintenance for 2075 eligible euthanized dogs and cats for two additional holding days = \$99,787  <i>Please see attached time study and cost summary for detail and documentation.</i>				\$99,787						

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ \$99,787



Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  11,981 Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Care Attendants</b>	\$15.71	31.90%	2928.00					\$45,999	\$14,674	\$60,673
<b>Police Records Clerks</b>	\$17.44	31.90%	1152.00					\$20,091	\$6,409	\$26,500
<b>Senior Animal Control Officer</b>	\$19.03	31.90%	768.00					\$14,615	\$4,662	\$19,277
<b>Sr. Animal Care Attendant</b>	\$17.28	31.90%	768.00					\$13,271	\$4,233	\$17,505
<p>For fiscal year 2000-2001, the Hayward Animal Control department made itself available and open to the public on Saturdays from 12 PM to 6PM to make animals available for owner redemption.</p> <p>The total claimed herein represents the actual time of staff for the year-long eligible period.</p> <p>Every Saturday, there are 7 Animal Care Attendants, 3 Police Records Clerks, 1 Animal Control Officer and 1 Senior Animal Care Attendant that staff the operation. The shelter is extremely busy on the Saturday, many members of the public come to the shelter seeking to adopt and redeem animals. Because of the numbers of people who come, the shelter must have staff on hand to assist the public in adopting and redeeming animals.</p>										
<b>(05) Total ( ) Subtotal ( )</b>								\$93,976	\$29,978	\$123,954

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.  
 One-Time  Policies and Procedures  Training  Computer Software **11-9811-1-01**

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
This cost has been claimed as part of the care and maintenance cost for eligible euthanized dogs and cats.										

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- One-Time  Policies and Procedures  Training  Computer Software
- Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats
- Care of Other Animals  Holding Period  Feral Cats
- Lost and Found Lists  Non-Medical Records  Veterinary Care
- Procuring Equipment

(04) Description of Expenses				Object Accounts							
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)			
								Salaries	Benefits	Total Sal. & Ben.	
<b>Police Records Clerk II (4)</b>  The Police Records Clerks II spend approximately 430 hours per year in taking information about lost and found animals via telephone, updating the lost and found lists daily, and providing owners with the names and addresses of other shelters within their vicinity.	\$17.44	31.90%	430.00					\$7,499	\$2,392	\$9,891	
								<b>\$7,499</b>	<b>\$2,392</b>	<b>\$9,891</b>	

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  <sup>44-9811-1-01</sup> Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
This cost has been claimed as part of the care and maintenance cost for eligible euthanized dogs and cats.										

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses				Object Accounts							
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)			
								Salaries	Benefits	Total Sal. & Ben.	
This cost has been claimed as part of the care and maintenance cost for eligible euthanized dogs and cats.											



# INDIRECT COST RATE PROPOSAL

Claimant Name: City of Hayward  
 Department: Animal Control  
 Fiscal Year: 2000-2001

Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs 1-9811-1-01	Allowable Direct Costs
<b>Personnel Services:</b>			\$65,939	\$464,895
1 Salaries & Wages	\$530,834			\$29,353
2 Part-time Wages & Overtime	\$29,353		\$21,013	\$148,149
3 Benefits <span style="float: right;">31.9%</span>	\$169,162		\$86,952	\$642,397
<b>SUBTOTAL:</b>	<b>\$729,349</b>			
<b>Line Item Costs (Services, Supplies &amp; Other):</b>			\$20,545	
4 Maintenance and Utilities	\$20,545		\$5,500	
5 Office Supplies	\$5,500		\$2,044	
6 Printing	\$2,044			\$66,292
7 Field Supplies	\$66,292			\$1,323
8 Computer Supplies	\$1,323		\$201	
9 Facilities Maintenance	\$201		\$280	
10 Uniforms	\$280	\$559		
11 Dues, Publications, Books	\$559		\$871	
12 Meals (MOU)	\$871			\$60,185
13 Special Services	\$60,185	\$221		
14 Publicity	\$221		\$10,792	
15 Vehicle Operation	\$10,792		\$340	
16 Travel and Meeting Expenses	\$340		\$522	
17 Other Expenses	\$522	\$11,698		
18 Capital Purchases	\$11,698			
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
<b>SUBTOTAL:</b>	<b>\$181,373</b>	<b>\$12,478</b>	<b>\$41,095</b>	<b>\$127,800</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$910,722</b>			
<b>Cost Adjustments and/or Cost Plan Costs:</b>				
36 A-87 Cost Allocation Plan				
37				
<b>SUBTOTAL:</b>			<b>\$128,047</b>	<b>\$770,197</b>
<b>TOTAL COSTS:</b>	<b>\$910,722</b>	<b>\$12,478</b>	<b>\$128,047</b>	<b>\$770,197</b>
<b>CALCULATED INDIRECT COST RATE =</b>	<b>19.9%</b>	<b>\$128,047</b>	<b>= Total allowable indirect costs</b>	
<b>Rate is based on:</b>	<b>Salaries &amp; Benefits</b>	<b>\$642,397</b>	<b>= Total direct salaries and benefits</b>	

# DEPARTMENTAL INDIRECT SALARIES

Claimant Name: City of Hayward  
 Department: Animal Control  
 Fiscal Year: 2000-2001

11-9811-I-01

## INDIRECT SALARIES

Position or Name of Employee	Annual Wages	Departmental Administration		Departmental Support	
		(%)	(\$)	(%)	(\$)
1 Animal Services Manager	\$69,410	95%	\$65,939		
2					
3					
4					
5					
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9					
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40					

<b>TOTALS</b>	<b>\$69,410</b>	<b>\$65,939</b>	
---------------	-----------------	-----------------	--

**TOTAL INDIRECT SALARIES** **\$65,939**

<FD25AT00002223AUG02<>0208< > <-NEXT FORMAT  
 \*\*\*\*\* Activity Account Totals \*\*\*\*\* FMIS-FD25  
 Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
 Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
 Object code >5< ..... EMPLOYEE SERVICES ACCOUNTS

Account	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
5290	8	EMPL BENE-VISION CARE	2538.00+	2131.47+		1148143+01

LAST TRANSACTION SCREEN FOR ACTIVITY ACCOUNT SERIES  
 14:56:44:67 INQUIRY REQUEST



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 Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
 Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
 Object code >5< ..... EMPLOYEE SERVICES ACCOUNTS

Account	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
5251	8	EMPL BENE-DENTAL-UNITED CONCOR				11-9811-I-01
5260	8	EMPL BENE-BASIC LIFE INS(I070)				6.01+
		637.00+ 630.99+				
5261	8	EMPL BENE-LTD-MGMT/CONF(I090)				126.88-
		308.00+ 434.88+				
5270	8	EMPL BENE-WORKER COMP INS				11630.50+
		54992.00+ 43361.50+				
5271	8	EMPL BENE-STATE UNEMPL INS				
5280	8	EMPL BENE-DEFERRED COMP				102.73+
		13130.00+ 13027.27+				
5290	8	EMPL BENE-VISION CARE				406.53+
		2538.00+ 2131.47+				

14:56:25:07 INQUIRY REQUEST

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 \*\*\*\*\* Activity Account Totals \*\*\*\*\* FMIS-FD25  
 Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
 Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
 Object code >5< ..... EMPLOYEE SERVICES ACCOUNTS

Account j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
5240	8	EMPL BENE-MEDICAL-CITY TRUST				11-9811-I-01
5241	8	EMPL BENE-MEDICAL-KAISER				
5242	8	EMPL BENE-MEDICAL-HPA				
5243	8	EMPL BENE-MEDICAL-SOCIAL PRG				
5244	8	EMPL BENE-MEDICAL-PERS				12454.24+
		63613.00+		51158.76+		
5250	8	EMPL BENE-DENTAL-DELTA				1468.17+
		13754.00+		12285.83+		
5251	8	EMPL BENE-DENTAL-UNITED CONCOR				

14:56:15:09 INQUIRY REQUEST

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
Object code >5< ..... EMPLOYEE SERVICES ACCOUNTS

Account j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
5200	6	EMPLOYEE BENEFITS				11-9811-I-01
5210	8	EMPL BENE-SOCIAL PROGRAM				
5211	8	UNIFORMS/PAYROLL		750.00+		750.00-
5220	8	EMPL BENE-FICA		5967.00+		1490.14-
				7457.14+		
5230	8	EMPL BENE-PERS		39063.00+		6477.13+
				32585.87+		
5232	8	EMPL BENE-PARS				3206.71-
				3206.71+		
5240	8	EMPL BENE-MEDICAL-CITY TRUST				



14:56:06:99 INQUIRY REQUEST

OC

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
 Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
 Object code >5< ..... EMPLOYEE SERVICES ACCOUNTS

Account	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
5132	8	SALARIES-COMP TIME AT TERMIN..		395.55+		11-98151-01
5140	8	SALARIES-OVERTIME		24201.15+		10684.15-
		13517.00+				
5141	8	SALARIES-SAFETY HOLIDAY PAY				
5142	8	SALARIES-SAVINGS				
5144	8	SALARIES - EXCESS MEDICAL				
5146	8	SALARIES-OVERTIME-CIVILIAN HOL		4756.39+		4756.39-
5200	6	EMPLOYEE BENEFITS				



14:55:52:16 INQUIRY REQUEST

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... 2000/2001 Through Month Of ^ Total Code > CURRENT FY TOTALS  
 Activity 1890 ..... ANIMAL SERVICES BUREAU Fund No. 100  
 Object code 5 ..... EMPLOYEE SERVICES ACCOUNTS

Account	Sub	Type	Budget	Actual	Encumbered	Budget Balance
5000	5	EMPLOYEE SERVICES				11-9811-I-01
5100	6	SALARIES				
5102	8	SALARIES-LEAVE W/O PAY				
5110	8	SALARIES-REGULAR TIME				
		418259.00+	462050.18+			43791.18-
5111	8	SALARIES-INCENTIVE PAY				
		2756.00+	1793.34+			962.66+
5120	8	SALARIES-WORKERS COMPENSATION				
			743.95+			743.95-
5121	8	SALARIES-HOLID PD NOT WORKED				
		24198.00+	7252.32+			16945.68+
14:55:04:17		INQUIRY REQUEST				

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... 2000/2001 Through Month Of ^ Total Code < CURRENT FY TOTALS  
 Activity 1890 ..... ANIMAL SERVICES BUREAU Fund No. 100  
 Object code 5 ..... EMPLOYEE SERVICES ACCOUNTS

Account	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
5121	8	SALARIES-HOLID PD NOT WORKED	24198.00+	7252.32+		1498198.01
5122	8	SALARIES-LEAVE PAID	43557.00+	32149.77+		11407.23+
5123	8	SALARIES-OTHER LEAVE PAID		1983.03+		1983.03-
5124	8	SALARIES-COMP TIME PAID		16530.68+		16530.68-
5130	8	SALARIES-A.L. AT TERMINATION		682.58+		682.58-
5131	8	SALARIES-S.L. AT TERMINATION				
5132	8	SALARIES-COMP TIME AT TERMIN.		395.55+		395.55-

14:55:42:60 INQUIRY REQUEST

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... >2000/2001< Through Month Of A < Total Code > < CURRENT FY TOTALS  
 Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
 Object code >6< ..... MAINTENANCE & UTILITY ACCOUNTS

Account	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -	
6000	5	MAINTENANCE AND UTILITIES					11-9811-I-01
6100	6	MAINTENANCE					
6110	8	FIELD & OFFICE MAINTENANCE					3535.38+
			14700.00+	11164.62+			
6112	8	BLDG & STRUCTURE MAINTENANCE					3717.39-
			5783.00+	6500.39+	3000.00+		
6114	8	COMPUTER MAINTENANCE					2880.00-
				2880.00+			
6200	6	UTILITIES					
6210	8	UTILITIES					4000.00+
			4000.00+				
15:18:29:09		INQUIRY REQUEST					

◇FD25AT00004523AUG02◇0208◇  
 \*\*\*\*\* Activity Account Totals \*\*\*\*\*  
 Year.... ◇2000/2001◇ Through Month Of ^ ◇ Total Code ◇ ◇ CURRENT FY TOTALS  
 Activity ◇1890◇ ..... ANIMAL SERVICES BUREAU Fund No. ◇100◇  
 Object code ◇6◇ ..... MAINTENANCE & UTILITY ACCOUNTS

Account					Budget
j	Sub	Type	- Budget -	- Actual -	Encumbered - Balance -
6210	8	UTILITIES			11-9811-1-01
			4000.00+		
6211	8	PORTABLE COMMUNICATION EQUIP			

LAST TRANSACTION SCREEN FOR ACTIVITY ACCOUNT SERIES  
 15:18:39:13 INQUIRY REQUEST



FD25AT00002623AUG020208

<-NEXT FORMAT  
FMIS-FD25

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
Object code >7< ..... SUPPLIES & SERVICES ACCOUNTS

Account j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
7000	5	SUPPLIES AND SERVICES				11-9811-I-01
7100	6	SUPPLIES				
7110	8	OFFICE SUPPLIES				
		21716.26+	5500.00+	875.58+	15340.68+	
7112	8	PRINTING				
		1800.00+	2044.01+		244.01-	
7113	8	PRINTING SUPPLIES				
		316.00+			316.00+	
7120	8	FIELD SUPPLIES				
		43982.62+	66292.18+	598.80+	22908.36-	
7122	8	COMPUTER SUPPLIES				
		3200.00+	1323.32+		1876.68+	

14:57:24:93 INQUIRY REQUEST

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... 2000/2001 Through Month Of ^ Total Code CURRENT FY TOTALS
Activity 1890 ANIMAL SERVICES BUREAU Fund No. 100
Object code 7 SUPPLIES & SERVICES ACCOUNTS

Table with columns: Account, Sub, Type, Budget, Actual, Encumbered, Budget Balance. Rows include: 7122 COMPUTER SUPPLIES, 7123 FACILITIES BUILDING MATERIALS, 7124 FACILITIES MAINTENANCE CHARGES, 7126 PRINTERS - UNDER \$1000, 7130 AUTOMOTIVE PARTS, 7140 FUEL, OIL AND LUBRICANTS, 7150 UNIFORMS - ALLOWANCES. Total: 14:57:33:96 INQUIRY REQUEST

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
 Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
 Object code >7< ..... SUPPLIES & SERVICES ACCOUNTS

Account j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
7150	8	UNIFORMS - ALLOWANCES		280.00+		11-9811-01
7151	8	UNIFORMS - PATROL				
7160	8	RENTAL (LAND, BLDG, STRUCTURES)				
7170	8	DUES, PUBLICATIONS, BOOKS	551.00+	559.41+		8.41-
7180	8	MEALS (MOU)	100.00+	870.61+		770.61-
7200	6	SERVICES				
7210	8	SPECIAL SERVICES- CLAIMS	54709.57+	60185.31+	375.57+	5851.31-
14:57:43:21		INQUIRY REQUEST				

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
 Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
 Object code >7< ..... SUPPLIES & SERVICES ACCOUNTS

Account j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
7210		8	SPECIAL SERVICES- CLAIMS 54709.57+	60185.31+	375.57+	5851.21-
7215		8	SOFTWARE 500.00+			500.00+
7250		8	PUBLICITY AND COMMUNITY PROM 2069.00+	220.73+		1848.27+
7270		8	OTHER CONTRACT SERVICES			
7272		8	ECONOMIC DEVELOPMENT ELEMENT			
7276		7	COMPUTER CONTRACT SERVICES			
7276	001	9	DOUGLAS RENNER CONSULTING			



14:57:51:05 INQUIRY REQUEST

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... 2000/2001 Through Month Of Total Code CURRENT FY TOTALS

Activity 1890 ANIMAL SERVICES BUREAU Fund No. 100

Object code 7 SUPPLIES & SERVICES ACCOUNTS

Account	j	Sub	Type	- Budget -	- Actual -	Encumbered	Budget Balance -
7276	001	9	DOUGLAS RENNER CONSULTING				
7300		6	VEHICLE OPERATION				11-9811-I-01
7310		8	AUTO ALLOWANCE				
7320		8	INTERNAL VEH. & RADIO RENTAL				
			10772.00+	10772.04+			.04-
7330		8	LOCAL MILEAGE, PARKING & TOLL				
			22.00+	20.47+			1.53+
7400		6	TRAVEL, MEETINGS AND MEALS				
7410		8	TRNG, EDUC, TRVL, MEETNG, MEALS				
			1140.00+	340.24+			799.76+
14:58:00:54			INQUIRY REQUEST				

DD

\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
Object code >7< ..... SUPPLIES & SERVICES ACCOUNTS

Account	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
7410		8	TRNING, EDUC, TRVL, MEETING, MEALS	1140.00+	340.24+	799.76+
7500		6	OTHER EXPENSE			11-9811-I-01
7505		8	CREDIT CARD SERVICE CHARGE		522.18+	522.18-
7510		8	TRAINING AND EDUCATION			
7515		7	COMPUTER TRAINING & EDUCATION			
7515	001	9	# NOW AVAILABLE			
7590		8	DEPRECIATION			

14:58:07:20 INQUIRY REQUEST



\*\*\*\*\* Activity Account Totals \*\*\*\*\*

Year.... >2000/2001< Through Month Of ^ < Total Code > < CURRENT FY TOTALS  
 Activity >1890< ..... ANIMAL SERVICES BUREAU Fund No. >100<  
 Object code >8< ..... CAPITAL EXPENSE ACCOUNTS

Account	Sub	Type	- Budget -	- Actual -	Encumbered	Budget - Balance -
8000		5	CAPITAL EXPENSE			
8100		6	PURCHASES - EQUIPMENT			11-9811-I-01
8110		8	FIELD & OFF EQUIP (OVER \$1000)			
8112		8	COMPUTERS & PRINTERS-OVER 1000			
				11268.72+		11268.72-
8113		8	COMPUTERS & PRINTERS (0-1000)			
				428.83+		428.83-
8400		6	PURCHASES - VEHICLES			
8410		8	AUTOMOTIVE EQUIPMENT			
15:18:50:18			INQUIRY REQUEST			

2000-2001 Claim

Costs per animal

Labor	@Salary/min	sub total	supplies
35.91	\$0.35	\$12.57	0.63

Sub total
@2days
\$26.40

11-9811-I-01

Single cost

imp/admin	@salary/min	sub total	vet	vaccination	Sub total	Total cost
27.9	0.35	\$9.77	\$3.92	\$8.00	\$21.69	<del>\$56.09</del>

~~56.09~~  
48.09

Dogs/Cats	xCost	Total
2075	<del>\$56.09</del>	\$116,370.15

9978.75

48.09

Sub total
@2days
\$8.26

Labor	@Salary/min	sub total	supplies
10	\$0.35	\$3.50	0.63

Single cost

imp/admin	@salary/min	sub total	vet	vaccination	Sub total	Total cost
27.9	0.35	\$9.77	\$3.69	\$0.00	\$13.46	\$21.72

Other	xCost-\$8	Total
79	\$21.72	\$1,715.49

Total Claim	\$118,085.64
-------------	--------------

Average Labor Required

Cleaning	Average minutes	Average animal	Avg time per animal	Average Daily Animal Census
ward 3	130	14	9.29	Average 2001 190
ward 4	130	14	9.29	
obs dog	80	5	16.00	
vicious	150	13	11.54	
sick cat	40	6	6.67	
feral cat 1	120	14	8.57	
obs cat	90	14	6.43	
ward 1	90	7	12.86	
ward 2	90	7	12.86	
Adopt D 1	60	7	8.57	
Adopt D 2	95	11	8.64	
Adopt C 1	95	16	5.94	
Adopt C 2	120	24	5.00	
cat 1	120	32	3.75	
cat 2	120	32	3.75	
cat 3	70	16	4.38	
Small animal	60	6	10.00	

00-01  
34.99 offset  
cost per animal  
each day

2154 / 4908

43.09%

**General Care**

**Average Cost per animal**

	minutes	Avg #	Avg per	Cleaning	Avg Old	Avg new	Avg time
feeding am	60	42	1.43	Dogs	11.53	10.73	11.13
feeding pm	90	110	0.82	spot clean	7	5	6
med am	20	14	1.43	Cats	7.22	4.56	5.89
med pm	20	14	1.43	spot clean	3	3	3
dishes	120	380	0.32	Care			9.89
laundry	240	150	1.60	Gen. Care			
restock	60	150	0.40				
updates	57	28	2.04				
Inventory	65	150	0.43				
<b>Total</b>	<b>732</b>	<b>Total</b>	<b>9.89</b>	<b>Total</b>			<b>35.91</b>

**Single Cost items**

Task	Time
Impound	18
Behavior	5.7
Supv review	0.4
Vet assist	3.8
<b>Total</b>	<b>27.9</b>

Vet		
Monthly	Avg.# animals	per animal
\$850	217	\$3.92

Vaccinations		
per animal		\$8.00
Disposal	Deceased	\$ per
\$15,821.00	3186	\$4.97

Lost and Found			
	minutes		
Phone Serv	16.3		
walk in	8		
Avg Cases		Avg time	
month	76		
Avg Yearly	912	14865.6	
Avg walk in	114		
Avg Yearly	1368	10944	
sub total		25809.6	
@\$.38			\$9,807.65
posting/recording			
Daily	work days		
	30	260	7800
@\$.38			\$2,964.00
<b>Total</b>			<b>\$12,771.65</b>

Food	supplies	Disinfectants	medicines			
17,749.00	15,965.00	2,415.00	4,093.00	40,222.00	6156	\$6.53

Licenses			
Avg time	Data entry	tags sold	
avg time	8.7		
	8.7		
@.38.min	\$3.31	747	\$2,469.58
tag	\$10.64	747	\$7,948.08
postage	\$0.33	221	\$72.93
<b>Total Cost</b>			<b>\$10,490.59</b>
Revenue			
tags sold		747	
Revenue			17,388.00
Cost			10,490.59
Difference			6,897.41

Salary (mid)		Benefit Cost	Fully Costed	Per Min
Kennel	\$15.71	32%	\$20.74	\$0.35
Kennel Supv	\$17.28	32%	\$22.81	\$0.38
PCII	\$17.44	32%	\$23.02	\$0.38
ACO	\$18.59	32%	\$24.54	\$0.41
ACO Supv	\$19.03	32%	\$25.12	\$0.42
Manager	\$33.37	32%	\$44.05	\$0.73

11-9811-I-01

Avg Stay	# animals	sub	Care	per day
13.05	4908	64064.124	40222	0.63

# Animal Services Capacity Analysis

11-9811-I-01

The following table summarizes Hayward's ability to house our own animals, based on the ICMA model and after the expansion currently approved as Phase II of the Animal Shelter Remodel

	Existing Cages	Phase II Additions	Total Cages	Required Cages	Excess or Shortage
Dogs	56.0	9.0	65.0	68.2	-3.2
Cats	69.0	62.0	131.0	135.4	-4.4

The following table summarizes Hayward's ability to house both our own and San Leandro's animals based on the ICMA model and after the expansion which includes the current Phase II and the addition of the Corbett money.

	Total after Phase II	Corbett Additions	Total Cages	Required Cages	Excess or Shortage
Dogs	65.0	14.0	86.0	80.9	5.1
Cats	131.0	32.0	131.0	155.0	-24.0

# HAYWARD ANIMAL SERVICES BUREAU SHELTER STATISTICS

INTAKES BETWEEN 07/01/00 AND 06/30/01

01-11-01

		BIRD	CAT	DOG	FISH	OATS/SHEE	MAMMAL	RABBIT	REPTILE	RODENT
CONFISCATE	HAYWARD	4	1	74	0	2	0	0	0	0
	SAN LEANDRO	4	7	19	0	0	1	1	3	0
	TOTAL	8	8	93	0	2	1	1	3	0
	DISPO REQ	HAYWARD	26	448	142	0	2	199	17	10	21
	OUT OF AREA	0	1	2	0	0	0	0	0	1
	SAN LEANDRO	12	84	22	0	2	30	2	0	8
	TOTAL	38	533	166	0	4	229	19	10	30
EUTH REQ	HAYWARD	2	4	5	0	0	0	0	0	3
	OUT OF AREA	0	0	1	0	0	0	0	0	0
	SAN LEANDRO	0	0	1	0	0	1	0	0	0
	TOTAL	2	4	7	0	0	1	0	0	3
OWNER SUR	HAYWARD	4	198	268	0	0	0	9	3	5
	OUT OF AREA	0	5	4	0	0	0	0	0	0
	SAN LEANDRO	0	27	56	0	0	0	1	0	0
	TOTAL	4	230	328	0	0	0	10	3	5
RETURN	HAYWARD	0	25	38	0	0	1	0	0	0
	OUT OF AREA	0	1	0	0	0	0	0	0	0
	SAN LEANDRO	0	0	1	0	0	0	0	0	0
	TOTAL	0	26	39	0	0	1	0	0	0
STRAY	HAYWARD	78	2,390	1,236	1	4	56	48	14	21

	BIRD	CAT	DOG	FISH	OAT/SHEE	MAMMAL	RABBIT	REPTILE	RODENT
STRAY	OUT OF AREA	0	6	6	0	2	0	0	0
	SAN LEANDRO	7	212	242	0	7	7	0	3
	TOTAL	85	2,608	484	4	65	55	14	24
TRANSFER	HAWARD	0	0	2	0	0	1	0	0
	OUT OF AREA	0	0	4	0	0	0	0	0
	SAN LEANDRO	0	0	1	0	0	0	0	0
	TOTAL	0	0	7	0	0	1	0	0
TOTAL		85	2,608	484	4	65	55	14	24

11-9811-I-01

TOTAL
81
35
116
865
4
160
1,029
14
1
2
17
487
9
84
580
64
1
1
66
3,848

TOTAL
14
478
4,340
3
4
1
8
6156

11-9811-I-01

# HAYWARD ANIMAL SERVICES BUREAU SHELTER STATISTICS

OUTCOMES BETWEEN 07/01/00 AND 06/30/01

	BIRD	CAT	DOG	FISH	OATS/SHEE	MAMMAL	RABBIT	REPTILE	RODENT
ADOPTION	HAYWARD	0	6	2	0	2	0	0	0
	OUT OF ARI	0	0	1	0	0	0	0	0
	SAN LEAND	0	6	2	0	0	0	0	0
	TOTAL	0	12	5	0	0	2	0	0
DISPOSAL	HAYWARD	30	669	475	1	4	3	44	10
	OUT OF ARI	0	2	3	0	0	0	0	0
	SAN LEAND	8	51	72	0	0	0	6	1
	TOTAL	38	722	650	1	4	3	50	11
DIED	HAYWARD	6	68	21	0	1	1	1	0
	SAN LEAND	1	6	3	0	1	2	0	0
	TOTAL	7	74	24	0	2	3	1	0
	HAYWARD	33	523	151	0	2	227	18	13
EUTH	OUT OF ARI	0	1	2	0	2	0	0	1
	SAN LEAND	11	90	22	0	1	36	2	0
	TOTAL	11	91	24	0	3	36	2	0
	HAYWARD	27	1,678	716	0	0	19	17	1
HOME EXP	OUT OF ARI	0	9	6	0	0	0	0	0
	SAN LEAND	2	148	150	0	0	1	2	0
	TOTAL	2	157	156	0	0	1	2	0
	HAYWARD	0	0	1	0	0	0	0	0

		BIRD	CAT	DOG	FISH	OAT/SHEE	MAMMAL	RABBIT	REPTILE	RODENT
HOME EXP	TOTAL	0	0	0	0	0	0	0	0	0
	HAYWARD	0	16	2	0	0	0	1	0	0
	SAN LEAND	0	3	0	0	0	0	0	0	0
MISSING	TOTAL	0	19	2	0	0	0	1	0	0
	HAYWARD	0	16	2	0	0	0	1	0	0
	SAN LEAND	0	3	0	0	0	0	0	0	0
RELOCATE	TOTAL	10	3	1	0	0	3	2	0	0
	HAYWARD	10	3	1	0	0	3	2	0	0
	SAN LEAND	0	0	0	0	0	0	0	0	0
RTO	TOTAL	10	3	3	0	0	3	2	0	0
	HAYWARD	2	44	389	0	1	0	0	1	0
	OUT OF ARI	0	1	2	0	0	0	0	0	0
TRANSFER	SAN LEAND	0	4	73	0	0	0	1	0	0
	TOTAL	2	49	464	0	1	0	1	1	0
	HAYWARD	5	27	20	0	0	1	0	0	0
TOTAL	OUT OF ARI	0	0	2	0	0	0	0	0	0
	SAN LEAND	0	2	3	0	0	0	0	0	0
	TOTAL	5	29	25	0	0	1	0	0	0
TOTAL	TOTAL	35	367	211	10	10	297	94	27	60

Animals on hand on June 30, 2001 = 254

# Hayward Animal Services KENNEL STATISTICS

INTAKES BETWEEN 07/01/00 AND 06/30/01

11-9811-I-01

		HAYWARD			OUT OF AREA			SAN LEANDRO			TOTAL
		CAT	DOG	OTHE	CAT	DOG	OTHE	CAT	DOG	OTHE	
CONFISCATE	BITE	0	45	0	0	0	0	0	3	0	48
	CRUELTY	1	11	2	0	0	0	0	2	0	16
	EVICTION	0	1	0	0	0	0	0	2	0	3
	OWNER	0	0	0	0	0	0	1	3	1	5
	OWNER	0	0	0	0	0	0	6	5	7	18
	OWNER JAIL	0	13	4	0	0	0	0	4	1	22
	PBLC SFTY	0	4	0	0	0	0	0	0	0	4
	TOTAL	1	74	6	0	0	0	7	19	9	116
DISPO REQ	FIELD	399	81	259	1	2	0	84	22	54	902
	FIELD OWN	1	1	1	0	0	0	0	0	0	3
	NIGHT	20	8	4	0	0	0	0	0	0	32
	NIGHT OWN	1	4	0	0	0	0	0	0	0	5
	OTC	27	48	11	0	0	1	0	0	0	87
	TOTAL	448	142	275	1	2	1	84	22	54	1,029
EUTH REQ		1	0	0	0	0	0	0	0	0	1
	FIELD OWN	1	2	1	0	1	0	0	0	1	6
	NIGHT OWN	0	0	0	0	0	0	0	1	0	1
	OTC OWNED	2	3	4	0	0	0	0	0	0	9
	TOTAL	4	5	5	0	1	0	0	1	1	17
OWNER SUR		1	0	0	0	0	0	0	0	0	1
	FIELD	16	36	1	0	0	0	2	5	0	60
	NIGHT	38	58	8	5	0	0	2	4	0	115
	OTC	143	174	12	0	4	0	23	47	1	404
	TOTAL	198	268	21	5	4	0	27	56	1	580
RETURN	FIELD	0	0	1	0	0	0	0	0	0	1
	NIGHT	2	2	0	<b>238</b>	0	0	0	0	0	5
	OTC	23	36	0	0	0	0	0	1	0	60

		HAYWARD			OUT OF AREA			SAN LEANDRO			TOTAL
		CAT	DOG	OTHE	CAT	DOG	OTHE	CAT	DOG	OTHE	
RETURN	TOTAL	25	38	1	1	0	0	0	1	0	66
STRAY		4	1	0	0	0	0	1	0	0	6
	FIELD	203	518	171	0	0	0	74	187	25	1,178
	NIGHT	1,108	431	55	2	3	2	19	16	1	1,637
	OTC	1,076	286	53	4	3	0	118	39	4	1,583
	TOTAL	2,391	1,236	279	6	6	2	212	242	30	4,404
TRANSFER	AN	0	1	2	0	4	0	0	1	0	8
	SPCA	0	1	1	0	0	0	0	0	0	2
	TOTAL	0	2	3	0	4	0	0	1	0	10
TOTAL		2,067	1,765	590	13	17	3	330	342	95	6,222

# YOUR SHELTER KENNEL STATISTICS

OUTCOMES BETWEEN 07/01/00 AND 06/30/01

11-9811-I-01

		CAT	DOG	OTHER	TOTAL
	HAYWARD	6	2	8	16
	OUT OF	0	1	0	1
	SAN	6	2	0	8
	TOTAL	12	5	8	25
	HAYWARD	0	0	2	2
	TOTAL	0	0	2	2
ADOPTION	HAYWARD	669	475	104	1,248
	OUT OF	2	3	0	5
	SAN	51	72	15	138
	TOTAL	722	550	119	1,391
DIED	HAYWARD	68	21	10	99
	SAN	6	3	4	13
	TOTAL	74	24	14	112
DISPOSAL	HAYWARD	523	151	319	993
	OUT OF	1	2	3	6
	SAN	90	22	61	173
	TOTAL	614	175	383	1,172
EUTH	HAYWARD	1,678	716	76	2,470
	OUT OF	9	6	0	15
	SAN	148	150	5	303
	TOTAL	1,835	872	81	2,788
HOME EXP	HAYWARD	0	1	0	1
	TOTAL	0	1	0	1
MISSING	HAYWARD	16	2	1	19
	SAN	3	0	0	3
	TOTAL	19	2	1	22
RELOCATE	HAYWARD	3	240	43	48
	SAN	0	1	0	1

		CAT	DOG	OTHER	TOTAL
RELOCATE	TOTAL	3	3	43	49
RTO	HAYWARD	44	389	4	437
	OUT OF	1	2	0	3
	SAN	4	73	1	78
	TOTAL	49	464	5	518
TRANSFER	HAYWARD	27	20	27	74
	OUT OF	0	2	0	2
	SAN	2	3	6	11
	TOTAL	29	25	33	87
<b>TOTAL</b>		<b>3357</b>	<b>2121</b>	<b>689</b>	<b>6167</b>

1-9811-I-01

Animals on hand on June 30, 2001 = 255

# HAYWARD ANIMAL SERVICES BUREAU EUTHANASIA STATISTICS

EUTHANASIAS BETWEEN 07/01/00 AND 06/30/01

11-9811-I-01

		CAT	DOG	TOTAL
	CONTAG DIS	1	0	1
	MEDICAL	1	0	1
	TOTAL	2	0	2
ADOPTABLE	BEHAV OBSV	2	14	16
	CONTAG DIS	28	21	49
	FERAL	1	0	1
	MEDICAL	5	3	8
	SPACE	0	2	2
	TIME	0	5	5
	TIME/SPACE	0	63	63
	TOO OLD	0	1	1
	TOTAL	36	109	145
EUTH REQ	BEHAV HIST	0	2	2
	BEHAV OBSV	0	1	1
	MEDICAL	2	3	5
	TOO OLD	1	1	2
	TOTAL	3	7	10
UNADOPTABLE		23	1	24
	BEHAV HIST	6	87	93
	BEHAV OBSV	91	309	400
	CONTAG DIS	245	107	352
	FELV	2	0	2
	FERAL	604	0	604
	MEDICAL	182	142	324
	PREGNANT	1	1	2
	SPACE	6	10	16
	TIME	11	242	7
	TIME/SPACE	9	60	69

		CAT	DOG	TOTAL
UNADOPTABLE	TOO OLD	9	15	24
	TOO YOUNG	605	17	622
	TOTAL	1,794	756	2,550
TOTAL		1,835	872	2,707

11-9811-I-01

REPORT ID: FMIS-MR422

CITY OF HAYWARD  
DETAIL REVENUE AND EXPENDITURE REPORT  
PERIOD: 07/01/2000 - 06/30/2001  
ABBREVIATION KEY

YR = YEAR  
 T = ACCOUNT TYPE  
 S = TRANSACTION SOURCE CODE  
 A = AIRPORT TENANT  
 D = CASH DISBURSEMENT  
 F = FIXED ASSET  
 G = GARAGE  
 J = JOURNAL ENTRY  
 M = MEMO ENTRIES (BANK DEBITS/CREDITS)  
 O = PURCHASE ORDER  
 P = PAYROLL  
 R = CASH RECEIPT  
 V = VENDOR CHECK

REPORT REQUESTED BY: PEGGY BAKER

REPORT PARAMETERS:  
 FUND NUMBER RANGE..... 410                      THROUGH 410  
 ACTIVITY NUMBER RANGE.. 6948                    THROUGH 6948  
 TRANSACTION DATE RANGE. 07/01/2000            THROUGH 06/30/2001

DEFAULT REPORT PRINT PARAMETERS WHEN EXECUTED AS MONTHLY REPORT BY DP ARE:  
 FROM 100                      THROUGH 950  
 RANGE OF FUND NUMBERS..... 1000                THROUGH 7999  
 RANGE OF ACTIVITY NUMBERS.....  
 REPORT PERIOD DATES ARE TAKEN FROM THE CURRENT REPORT DATES STORED IN THE  
 ACTIVE ACCOUNTING MONTHS RECORD.

TO OBTAIN AN ACCURATE REPORT THE TRANSACTION DATE RANGE CANNOT OVERLAP FISCAL YEARS.

REPORT ID: FWIS-MR422  
 410 CAPITAL PROJECT FUNDS  
 6948 ANIMAL CONTROL PHASES II-IV  
 PROGRAM MANAGER: ENG/FAKHRAI

CITY OF HAYWARD  
 DETAIL REVENUE AND EXPENDITURE REPORT  
 PERIOD: 07/01/2000 - 06/30/2001

REPORT PRINT DATE: 05/06/2002  
 PAGE NO. 1 TIME: 09:06

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE
410 6948 4000-1	2	ANIMAL CONTROL PHASES II-IV				
410 6948 4000-1	5	REVENUES				
410 6948 4700-1	6	FROM OTHER AGENCIES				
410 6948 4780-8	8	STATE				
		R 12/07/2000 81029				
		TOTAL		0.00 *	0.00 *	29550.00-
		TOTAL		0.00 *	0.00 *	29550.00-

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE
410 6948 4800	6	FEES AND SERVICE CHARGES				
410 6948 4894	8	PROJECT REVENUE				
		TOTAL		0.00 *	0.00 *	0.00 *
		TOTAL		0.00 *	0.00 *	0.00 *

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE
410 6948 4900	6	OTHER REVENUES				
410 6948 4977	7	DONATIONS				
410 6948 4977	9	ANIMAL SERVICES				
		R 05/17/2001 81121				
		J 05/31/2001 JV042				
		J 05/31/2001 JV042				
		TOTAL		0.00 *	0.00 *	17000.00-
		TOTAL		0.00 *	0.00 *	14000.00-

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE
410 6948 9510	8	PROJECT EXPENDITURES				
		ADMINISTRATION AND GENERAL				
		P 07/02/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		TOTAL		0.00 *	0.00 *	7.63
		TOTAL		0.00 *	0.00 *	12.94

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE
410 6948 9510	8	PROJECT EXPENDITURES				
		ADMINISTRATION AND GENERAL				
		P 07/02/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		TOTAL		0.00 *	0.00 *	22.67
		TOTAL		0.00 *	0.00 *	38.42

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE
410 6948 9510	8	PROJECT EXPENDITURES				
		ADMINISTRATION AND GENERAL				
		P 07/02/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		TOTAL		0.00 *	0.00 *	48.03
		TOTAL		0.00 *	0.00 *	27.68

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE
410 6948 9510	8	PROJECT EXPENDITURES				
		ADMINISTRATION AND GENERAL				
		P 07/02/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		TOTAL		0.00 *	0.00 *	46.91
		TOTAL		0.00 *	0.00 *	22.67

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE
410 6948 9510	8	PROJECT EXPENDITURES				
		ADMINISTRATION AND GENERAL				
		P 07/02/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		TOTAL		0.00 *	0.00 *	38.54
		TOTAL		0.00 *	0.00 *	65.32

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE
410 6948 9510	8	PROJECT EXPENDITURES				
		ADMINISTRATION AND GENERAL				
		P 07/02/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		TOTAL		0.00 *	0.00 *	19.84
		TOTAL		0.00 *	0.00 *	33.62

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE
410 6948 9510	8	PROJECT EXPENDITURES				
		ADMINISTRATION AND GENERAL				
		P 07/02/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		TOTAL		0.00 *	0.00 *	10.02
		TOTAL		0.00 *	0.00 *	16.98

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE
410 6948 9510	8	PROJECT EXPENDITURES				
		ADMINISTRATION AND GENERAL				
		P 07/02/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/16/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 07/30/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/13/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 08/27/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 09/24/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/08/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		P 10/22/2000 FIGSA321				
		TOTAL		0.00 *	0.00 *	7.63
		TOTAL		0.00 *	0.00 *	12.94



REPORT ID: FMIS-MR422  
 410 CAPITAL PROJECT FUNDS  
 6948 ANIMAL CONTROL PHASES II-IV  
 PROGRAM MANAGER: ENG/FAKHRAI

CITY OF HAWAII  
 DETAIL REVENUE AND EXPENDITURE REPORT  
 PERIOD: 07/01/2000 - 06/30/2001

REPORT PRINT DATE: 05/06/2002  
 PAGE NO. 5  
 TIME: 09:06

ACCOUNT NUMBER - FOOT	ACCOUNT DESCRIPTION	DATE	REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE
410 6948 9595	COMPUTER SOFTWARE				0.00 *	0.00 *	0.00 *
8	TOTAL				0.00 *	0.00 *	0.00 *
410 6948 9596	COMPUTER TRAINING				0.00 *	0.00 *	0.00 *
8	TOTAL				0.00 *	0.00 *	0.00 *
	SUBTOTAL				9300.00 *	308708.59 *	354154.79 *
	TOTAL			ANIMAL CONTROL PHASES II-IV	9300.00 *	308708.59 *	289604.79 *

\*\*\*\*\* END OF REPORT \*\*\*\*\*

# Licensing Report

Licensed Sold From 7/1/2000 to 6/30/2001

		ADOPT	MAIL	NEW/OFFI	REN/OFFI	RTO	Total
LIC 1	0	0	4	69	3	11-9811-1-01	85
LIC 2	0	0	2	9	2	2	15
LIC 3	2	0	11	70	42	21	146
LIC A 1	1	25	4	54	2	5	91
LIC A 2	0	2	0	12	9	8	31
LIC A 3	3	11	61	123	159	10	367
LIC DUP	2	0	2	2	4	1	11
LIC P	1	0	0	0	0	0	1
Total	9	38	84	339	221	56	747

Current Licenses as of 6/5/2002

		ADOPT	MAIL	NEW/OFFI	REN/OFFI	RTO	Total
LIC 1	4	0	3	84	1	19	111
LIC 2	0	0	2	13	5	2	22
LIC 3	9	0	35	192	103	51	390
LIC A 1	3	85	11	74	5	8	186
LIC A 2	0	2	4	19	13	9	47
LIC A 3	18	31	182	343	483	33	1,090
LIC CAT	0	0	0	1	0	0	1
LIC DUP	9	0	3	5	7	2	26
LIC P	110	0	0	1	1	0	112
LIC SER	0	0	0	0	0	0	1

Expired Licenses as of 6/5/2002

		ADOPT	MAIL	NEW/OFFI	REN/OFFI	RTO	Total
LIC VIC	0	0	0	0	0	2	2
LIC VIC	23	0	5	101	4	20	153
Total	153	118	240	734	618	126	1,979

LIC 3	15	0	0	2	4	3	24
LIC A 1	13	34	7	112	4	7	177
LIC A 2	6	0	1	4	2	1	14
LIC A 3	34	0	1	3	7	0	45
LIC DUP	2	0	0	1	5	1	9
LIC P	178	0	0	0	0	0	178
	0	0	0	0	0	1	1

248

		ADOPT	MAIL	NEW/OFFI	REN/OFFI	RTO	Total
LIC VIC	0	0	0	1	0	0	1
Total	273	34	14	226	28	34	609

11-9811-I-01

AGREEMENT FOR ANIMAL SHELTER SERVICES  
BETWEEN THE CITY OF HAYWARD  
AND THE CITY OF SAN LEANDRO

11-9811-I-01

This Agreement, dated for convenience this 22<sup>nd</sup> day of June, 2000, is made and entered into by and between the City of Hayward, a municipal corporation (hereafter "Hayward"), and the City of San Leandro, a municipal corporation (hereafter, "San Leandro").

WHEREAS, the Hayward operates and maintains Animal Shelter facilities within its jurisdictional boundaries; and

WHEREAS, the San Leandro desires to make use of the services provided by Hayward at its shelter facilities; and

WHEREAS, Hayward has received the sum of \$295,000 from the State of California to expand its Animal Shelter facilities to accommodate animals from San Leandro.

NOW, THEREFORE, Hayward and San Leandro agree as follows:

**AGREEMENT:**

1. **Scope of Service.** Subject to the terms and conditions set forth in this agreement, Hayward shall provide to San Leandro animal shelter services of the nature and at the level of which the Hayward shelter currently operates. All San Leandro field personnel operating under this agreement shall be euthanasia certified, and San Leandro field personnel shall assist Hayward personnel with intake operations of San Leandro animals at the Hayward shelter, including but not limited to vaccinations, euthanasia, and limited data entry.

2. **Compensation.** San Leandro hereby agrees to pay to Hayward the sum of \$85,100 annually, payable in quarterly installments, beginning on the effective date of this agreement, as provided in paragraph 4. It is understood that Hayward shall retain all service fees and fines it collects for San Leandro animals, without offset for the annual compensation rate.

In addition to the above compensation, San Leandro agrees to reimburse Hayward for the following extraordinary expenses:

(a) Daily boarding fee for each animal held in excess of 10 days at San Leandro's request, at the current boarding rate for each species, beginning on the 11<sup>th</sup> day of such impoundment.

(b) Actual cost of emergency veterinary medical care required for San Leandro animals, whether brought in by San Leandro field personnel or San Leandro residents.

San Leandro's payment for these extra services shall be made within 30 days of the date of Hayward's invoice.

3. Fee Review and Adjustments. On an ongoing basis, Hayward will monitor trends in animal surrender volume, changes in animal holding policy and procedures, Shelter operating costs and Shelter operations. Hayward shall analyze and review the data collected and the costs of providing animal shelter services and may adjust the fee established to be effective July 1 of each year. Hayward shall notify San Leandro of any fee adjustments by January 1 of each year in which an increase in fees is proposed.

11-9811-I-01

It is understood by and between the parties that the initial annual fee of \$85,100 is based upon the estimated processing of 756 live animals per year from San Leandro, which number shall serve as a base for fee adjustments due to changes in volume. Fee adjustments for changes in operating costs shall be based upon Hayward's actual cost of employee services and San Leandro's pro-rated share of the actual cost of Shelter supplies and services. No fee increase to San Leandro shall exceed Hayward's actual cost of providing services pursuant to this agreement.

4. Effective Date and Term. The effective date of this agreement shall be the first date of operational occupancy of Phase II of the Hayward Animal Shelter expansion, and it shall terminate no later than June 30, 2005, unless sooner terminated as provided herein.

5. Termination. Either party may terminate this Agreement for any reason upon 90 days' written notice to the other party. Upon termination, all fees due to Hayward under the terms of this Agreement shall be billed promptly by Hayward and shall be paid by San Leandro within 30 days of the date of Hayward's invoice. The obligation to pay fees due under this Agreement shall survive the termination of the Agreement.

6. Indemnification.

(a) San Leandro indemnification of Hayward. San Leandro agrees to indemnify, defend and hold Hayward, its officers, employees and agents, harmless from and against any and all liability, claims, suits, actions, damages, and causes of action, including but not limited to petitions filed under Government Code section 946.6, arising out of any personal injury, or damage to property, or any violation of any federal, state, or municipal law or ordinance, or other causes whatsoever arising from any acts of willful or intentional misconduct or negligence by San Leandro or any officer, agent or employee thereof, arising solely from the care, custody, or control of any animal delivered to Hayward's Shelter by San Leandro or any officer, employee or agent thereof pursuant to this Agreement while such animals are under the control of San Leandro or its agents, employees or officers until such time as Hayward receives the animal.

(b) Hayward indemnification of San Leandro. Hayward agrees to indemnify, defend and hold San Leandro, its officers, employees, and agents, harmless from and against any and all liability, claims, suits, actions, damages, and causes of action, including ~~98116-01~~ petitions filed under Government Code section 946.6, arising out of any personal injury, or damage to property, or any violation of any federal, state, or municipal law or ordinance, or other causes whatsoever arising from any acts of willful or intentional misconduct or negligence by Hayward or any officer, agent, or employee thereof, arising solely from the care, custody, or control of any animal received by the Hayward Animal Shelter after such time that Hayward receives the animal.

7. **Notices.** Notices required by this agreement shall be personally delivered or mailed, postage prepaid, as follows:

City of Hayward:

City of San Leandro:

City Manager  
777 B Street, 4<sup>th</sup> Floor  
Hayward, CA 94541

Each party shall provide the other party with telephone and written notice of any change in address as soon as practicable.

Notices given by personal delivery shall be effective immediately. Notices given by mail shall be deemed to have been delivered 48 hours after having been deposited in the United States mail.

8. **Waiver.** The waiver by either party of a breach by the other of any provision of this agreement shall not constitute a continuing waiver or a waiver of any subsequent breach of either the same or a different provision of this agreement.

9. **No Third-Party Rights.** The parties intend not to create rights in, or to grant remedies to, any third party as a beneficiary of this agreement or of any duty, covenant, obligation, or undertaking established herein.

10. **Compliance With Laws.** In the performance of this agreement, both Hayward and San Leandro shall abide by and conform to any and all applicable laws of the United States and the State of California, and the Hayward City Charter and all ordinances of the Cities of San Leandro and Hayward.

11. **Whole Agreement.** This agreement has four pages excluding the exhibits described on its signature page. This agreement constitutes the entire understanding and agreement of the parties. This agreement integrates all of the terms and conditions mentioned herein or incidental hereto and supersedes all negotiations or previous agreements between the

parties with respect to all or any part of the subject matter hereof.

12. Multiple Copies of Agreement. Multiple copies of this agreement may be executed but the parties agree that the agreement on file in the office of Hayward's City Clerk is the version of the agreement that shall take precedence should any differences exist among counterparts of the document.

13. Amendments. This agreement may be modified or amended only by a written document executed by both Hayward and San Leandro and approved as to form by their respective City Attorneys. Such document shall expressly state that it is intended by the parties to amend the terms and conditions of this agreement.

14. Severability. Should any part of this agreement be declared by a final decision by a court or tribunal of competent jurisdiction to be unconstitutional, invalid, or beyond the authority of either party to enter into or carry out, such decision shall not affect the validity of the remainder of this agreement, which shall continue in full force and effect, provided that the remainder of this agreement, absent the unexcised portion, can be reasonably interpreted to give effect to the intentions of the parties.

IN WITNESS WHEREOF, each City, by its authorized representative, has executed this agreement.

City of Hayward

By: Jesús Armas  
Jesús Armas, City Manager

City of San Leandro

By: [Signature]  
CITY MANAGER

Approved as to form and procedure:

[Signature]  
City Attorney

Approved as to form and procedure:

[Signature]  
City Attorney

Attest: [Signature]  
City Clerk

Attest: [Signature]  
City Clerk

Gilman  
info copy  
[Signature]

City of Hayward

**INTEROFFICE MEMORANDUM** 98-I-01

February 18, 2000

To: Craig  
From: Bob  
Subject: **FY 2000-01 BUDGET ADJUSTMENTS ASSOCIATED WITH THE SAN LEANDRO ANIMAL SHELTERING CONTRACT**

=====  
*Any budget input for the upcoming fiscal year requires a discussion between the Department Head and City Manager. The following provides you the detail necessary to discuss the animal shelter contract.*

On November 9, 1999, the City Council authorized the acceptance of \$295,000 in State grant funding provided by Assembly member Ellen Corbett for the purpose of expanding our Animal Shelter sufficiently to service to the City of San Leandro.

Preliminary information provided by the San Leandro Police staff, indicate that contracting shelter services with them will increase our volume of animals processed by 19.3% (approx. 1,100 animals). Our contract proposal, which they consider acceptable, includes providing the funding for 1.5 f.t.e. Animal Care Attendant positions and a 19.3% increase in our applicable supplies and services budgets. The total amounts to \$85,100.

The FY 2000-01 budget should reflect:

Revenue:	(\$85,100)
Employee Services	+2.0 f.t.e. Animal Care Attendants (0.5 Police Records Clerk II will be transferred from activity 1840 to offset the cost)
Supplies and Services	\$15,587

The contract, which is currently under review by the City Attorney's Office, incorporates a provision for examining actual costs and modifying the contract amount to ensure that we do not end up subsidizing the City of San Leandro.

The start date of the contract is dependant upon substantial completion of the ongoing Phase II remodel at the shelter. The projected completion date is September 2000, but it

is our mutual desire to provide services as soon as possible, and probably before that date.

- Actual revenue received for the first year will be prorated based on service availability.
- We are requesting that: 11-9811-I-01
  - 1) the positions be authorized for July 1, 2000 to allow for recruiting, hiring and training prior to actual commencement of services, and that
  - 2) the Personnel Department be authorized to start a recruitment that will target an actual hire date of July 1, 2000.

admin/animals/slpdcontract/memo-bdgtinputfy00-01

cc: Admin Analyst, Animal Svcs Mgr

# HAYWARD ANIMAL SERVICES BUREAU EUTHANASIA STATISTICS

EUTHANASIAS BETWEEN 07/01/00 AND 06/30/01

11-9811-I-01

		CAT	DOG	TOTAL
	CONTAG DIS	1	0	1
	MEDICAL	1	0	1
	TOTAL	2	0	2
ADOPTABLE	BEHAV OBSV	2	14	16
	CONTAG DIS	28	21	49
	FERAL	1	0	1
	MEDICAL	5	3	8
	SPACE	0	2	2
	TIME	0	5	5
	TIME/SPACE	0	63	63
	TOO OLD	0	1	1
	TOTAL	36	109	145
EUTH REQ	BEHAV HIST	0	2	2
	BEHAV OBSV	0	1	1
	MEDICAL	2	3	5
	TOO OLD	1	1	2
	TOTAL	3	7	10
UNADOPTABLE		23	1	24
	BEHAV HIST	6	87	93
	BEHAV OBSV	91	309	400
	CONTAG DIS	245	107	352
	FELV	2	0	2
	FERAL	604	0	604
	MEDICAL	182	142	324
	PREGNANT	1	1	2
	SPACE	6	10	16
	TIME	11	256 <sup>7</sup>	18
	TIME/SPACE	9	60	69

		CAT	DOG	TOTAL
UNADOPTABLE	TOO OLD	9	15	24
	TOO YOUNG	605	17	622
	TOTAL	1,794	756	2,550
TOTAL		1,835	872	2,707

11-9811-I-01

# Hayward Animal Services KENNEL STATISTICS

INTAKES BETWEEN 07/01/00 AND 06/30/01

		HAYWARD			OUT OF AREA			1408 HAYWARD			TOTAL
		CAT	DOG	OTHE	CAT	DOG	OTHE	CAT	DOG	OTHE	
CONFISCATE	BITE	0	45	0	0	0	0	0	3	0	48
	CRUELTY	1	11	2	0	0	0	0	2	0	16
	EVICTION	0	1	0	0	0	0	0	2	0	3
	OWNER	0	0	0	0	0	0	1	3	1	5
	OWNER	0	0	0	0	0	0	6	5	7	18
	OWNER JAIL	0	13	4	0	0	0	0	4	1	22
	PBLC SFTY	0	4	0	0	0	0	0	0	0	4
	TOTAL	<del>1</del>	<del>74</del>	<del>6</del>	<del>0</del>	<del>0</del>	<del>0</del>	<del>7</del>	<del>19</del>	<del>9</del>	<del>116</del>
DISPO REQ	FIELD	399	81	259	1	2	0	84	22	54	902
	FIELD OWN	1	1	1	0	0	0	0	0	0	3
	NIGHT	20	8	4	0	0	0	0	0	0	32
	NIGHT OWN	1	4	0	0	0	0	0	0	0	5
	OTC	27	48	11	0	0	1	0	0	0	87
	TOTAL	<del>448</del>	<del>142</del>	<del>275</del>	<del>1</del>	<del>2</del>	<del>1</del>	<del>84</del>	<del>22</del>	<del>54</del>	<del>1,029</del>
EUTH REQ		1	0	0	0	0	0	0	0	0	1
	FIELD OWN	1	2	1	0	1	0	0	0	1	6
	NIGHT OWN	0	0	0	0	0	0	0	1	0	1
	OTC OWNED	2	3	4	0	0	0	0	0	0	9
	TOTAL	<del>4</del>	<del>5</del>	<del>5</del>	<del>0</del>	<del>1</del>	<del>0</del>	<del>0</del>	<del>1</del>	<del>1</del>	<del>17</del>
OWNER SUR		1	0	0	0	0	0	0	0	0	1
	FIELD	16	36	1	0	0	0	2	5	0	60
	NIGHT	38	58	8	5	0	0	2	4	0	115
	OTC	143	174	12	0	4	0	23	47	1	404
	TOTAL	<del>198</del>	<del>268</del>	<del>21</del>	<del>5</del>	<del>4</del>	<del>0</del>	<del>27</del>	<del>56</del>	<del>1</del>	<del>580</del>
RETURN	FIELD	0	0	1	0	0	0	0	0	0	1
	NIGHT	2	2	0	1	0	0	0	0	0	5
	OTC	23	36	0	<b>258</b>	0	0	0	1	0	60

		HAYWARD			OUT OF AREA			SAN LEANDRO			TOTAL
		CAT	DOG	OTHE	CAT	DOG	OTHE	CAT	DOG	OTHE	
RETURN	TOTAL	25	38	1	1	0	0	0	1	0	66
STRAY		4	1	0	0	0	0	1	0	0	6
	FIELD	203	518	171	0	0	0	74	187	25	1,178
	NIGHT	1,108	431	55	2	3	2	19	16	1	1,637
	OTC	1,076	286	53	4	3	0	118	39	4	1,583
	TOTAL	2,391	1,236	279	6	6	2	212	242	30	4,404
TRANSFER	AN	0	1	2	0	4	0	0	1	0	8
	SPCA	0	1	1	0	0	0	0	0	0	2
	TOTAL	0	2	3	0	4	0	0	1	0	10
TOTAL		3,067	1,765	590	13	17	8	330	342	95	6,222

FID Number: 74-2616805  
 Sales Rep: WADE DAHN  
 For Sales: (800)274-7799  
 Sales Fax: (800)433-9527  
 Customer Service: (800)981-3355  
 Technical Support: (800)981-3355  
 Dell Online: http://www.dell.com

Customer Number: 001274983  
 Purchase Order: 114460  
 Order Date: 09/28/00  
 84 01 0 01 01 N

Invoice Number: **439879339**  
 Invoice Date: 10/01/00  
 Payment Terms: NET DUE 30 DAYS  
 Shipped Via: UNAUTHORIZED  
 Waybill Number: SBR-720545

**SOLD TO:**

19.1.5728 1 AB 0.270 74394S11.XRX 1 of 2  
 CITY OF HAYWARD  
 ACCOUNTS PAYABLE  
 ACCOUNTS PAYABLE  
 777 B ST  
 HAYWARD CA 94541-5007



**SHIP TO:**

11-9811-I-01  
 ALEX GARDES KATIE NELSON  
 CITY OF HAYWARD  
 300 WEST WINTON AVE  
 POLICE DEPT  
 HAYWARD CA 94544

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Order	Shipped	Item Number	Description	Unit	Unit Price	Amount
4	4	220-6587	Dell 800Mhz/133 GX110 Mini Tower,4MB Int Vid,Int 10/100 NIC w/RWU,No Sound,256K Cache	EA	997.00	3,988.00
4	4	310-3552	Quietkey Spacesaver 104-key Keyboard,GX100/110,Factory Install	EA	0.00	0.00
4	4	310-3554	Dell 2-Button System Mouse, GX100/110,Factory Install	EA	0.00	0.00
4	4	311-2532	64MB,NonECC,100MHz SDRAM,1DIMM GX100/110,Factory Install	EA	0.00	0.00
4	4	313-0619	20/48X IDE CD-ROM,GX100/110 Mid-Desktop and Mini-Tower, Factory Install	EA	0.00	0.00
4	4	313-7168	Resources CD contains Diagnostics and Driver for Dell OptiPlex Systems	EA	0.00	0.00
4	4	313-8085	Dell Optiplex No Optical Device,Factory Install	EA	0.00	0.00
4	4	320-3704	No Monitor for all Optiplex	EA	0.00	0.00
4	4	320-3920	No Video Card Option for Optiplex,Factory Install	EA	0.00	0.00
4	4	340-3224	3.5,1.44MB Floppy Drive, GX100/110 Mid-Desktop, Mini-Tower	EA	0.00	0.00

Service contract may be subject to sales tax.  
 Any on-site or other service covers Dell system hardware only.  
 PLEASE KEEP THE ORIGINAL BOX FOR ALL RETURNS.

Ship. &/or Handling	\$	0.00
Subtotal	\$	3,988.00
Taxable:	Tax:	
\$ 3,988.00	\$	329.01
Invoice Total	\$	4,317.01



DETACH AT PERFORATION AND RETURN WITH PAYMENT

MAKE CHECK PAYABLE/REMIT TO:

DELL MARKETING L.P.  
 P O BOX 21132  
 PASADENA CA 91185-1132



Invoice Number: 439879339  
 Customer Number: 001274983  
 Purchase Order: 114460

Ship. &/or Handling	\$	0.00
Subtotal	\$	3,988.00
Taxable:	Tax:	
\$ 3,988.00	\$	329.01
Invoice Total	\$	4,317.01
	\$	
	\$	
	\$	
Balance Due	\$	4,317.01
Amt. Enclosed	\$	

FID Number: 74-2616805  
 Sales Rep: WADE DAHN  
 For Sales: (800)274-7799  
 Sales Fax: (800)433-9527  
 Customer Service: (800)981-3355  
 Technical Support: (800)981-3355  
 Dell Online: <http://www.dell.com>

Customer Number: 001274983  
 Purchase Order: 114460  
 Order Date: 09/28/00  
 84 01 0 01 01 N

Invoice Number: **439879339**

Invoice Date: 10/01/00  
 Payment Terms: NET DUE 30 DAYS  
 Shipped Via: UNAUTHORIZED  
 Waybill Number: SBR-720545

**SOLD TO:**

19.1.5728 1 AB 0.270 74394S11.XRX 2 of 2  
 CITY OF HAYWARD  
 ACCOUNTS PAYABLE  
 ACCOUNTS PAYABLE  
 777 B ST  
 HAYWARD CA 94541-5007

11-9811-I-01

**SHIP TO:**

ALEX CARDES KATIE NELSON  
 CITY OF HAYWARD  
 300 WEST WINTON AVE  
 POLICE DEPT  
 HAYWARD CA 94544

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

er	Shipped	Item Number	Description	Unit	Unit Price	Amount
4	4	340-9220	7.5GB,EIDE,5400 RPM,Hard Drive GX100/110 Mid-Desktop and Mini-Tower,Factory Install	EA	0.00	0.00
4	4	420-1781	Windows NT4 SP5,NTFS,Compact Disk,English,Optiplex,Factory Install	EA	0.00	0.00
4	4	430-0203	Expansion Riser For GX100/110MT System,5 PCI Slots Factory Install	EA	0.00	0.00
4	4	430-3061	Integrated 10/100 3Com Remote Wake-up NIC,Optiplex,GX200/300	EA	0.00	0.00
4	4	460-8759	Thank you for purchasing a Dell OptiPlex from the State & Local Gov't Accounts Division!	EA	0.00	0.00
4	4	460-9052	Dell E Com will help you build internet ideas/infrastructure see <a href="http://www.dell.com/us/en/gen/corporate/howeworks.htm">www.dell.com/us/en/gen/corporate/howeworks.htm</a>	EA	0.00	0.00
4	4	902-3610	*Type 3 Contract - Next Business Day Parts & Labor On-Site Response Initial Year	EA	0.00	0.00
4	4	902-3612	*Type 3 Contract - Next Business Day Parts & Labor On-Site Response 2YR Extended	EA	0.00	0.00
4	4	900-9987	*Standard On-Site Installation Declined System Service Tags 4113301, 5113301, 6113301, 7113301	EA	0.00	0.00

# CLAIM FOR PAYMENT

DATE 1-12-01

PAYABLE TO:	<u>HLP, Inc.</u>		
MAIL TO:			
STREET	<u>3271 Falkland Circle</u>	11-9811-I-01	
CITY	<u>Huntington Beach</u>	STATE	<u>CA</u>
		ZIP CODE	<u>92649-2812</u>

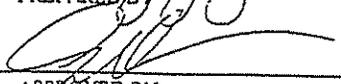
COPY

ARTICLES OR SERVICES	AMOUNT
<p># HYWR1200 ann Chameleon/CMS Software Mtnce &amp; support. 12-1-00 thru 11-30-01</p>	2,880.00
NOTE: An invoice, receipt or statement must be submitted to Accounting with this claim.	TOTAL 2,880.00

COPY

EXPENDITURE SEGREGATION				
FUND	ACTIVITY	OBJECT	SUB	AMOUNT
<u>180</u>	<u>1890</u>	<u>7120</u>		<u>2,880.00</u>
COPY				
TOTAL				<u>2,880.00</u>

CONTRACT ENCUMBRANCE	
# _____	Partial <input type="checkbox"/> Final <input type="checkbox"/>
RETURN CHECK TO:	
SPECIAL INSTRUCTIONS	

  
 PREPARED BY \_\_\_\_\_  
  
 APPROVED BY \_\_\_\_\_  
 DEPARTMENT HEAD \_\_\_\_\_

COPY

If you have any questions,  
call x4060.

**BILL TO: ACCOUNTS PAYABLE**

CITY OF HAYWARD  
 777 "B" STREET  
 HAYWARD, CA 94541-5007  
 PHONE (510) 583-4060  
 (510) 583-4062

INCLUDE TAX I.D.# ON INVOICE

VENDOR NO.

# CITY OF HAYWARD

PURCHASING DIVISION  
 HAYWARD, CALIFORNIA  
 PHONE (510) 583-4800 FAX (510) 583-3600

PURCHASE ORDER  
**No. 114460**

THIS NUMBER MUST  
 APPEAR  
 ON ALL PACKAGES AND  
 CORRESPONDENCE

VENDOR  
**05**  
**0-981-3355**

**DELL MARKETING LP**  
 One Dell Way  
 Round Rock TX 78682  
 Nikki Henka-McDaniel

SHIP TO **11-9811-I-01**

**POLICE DEPARTMENT**  
 300 West Winton Avenue  
 Hayward CA 94544  
 Alex Cardes/Katie Nelson

WIRE DELIVERY		SHIP VIA	TERMS	REQUISITION	DATE	
AP-Next Day		Destination	30 days	1851-482-00	9/26/2000	
QTY	QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL	BUDGET ACCOUNT
1	4	Ea.	Per Quote# E000389632, dated 9/21/00, furnish the OptiPlex GX 110 Mini-Tower  CMAS# 3-99-00-0167C	\$1,037.08	\$4,148.32	100-1851-811
Total for Purchase					\$4,148.32	

GREEN SENT TO AP

AMOUNT APPROVED

4439879339

10/1/00

54317.01

To Patty 10/17/00

NOTICE TO VENDORS: To comply with IRS regulations, please include on your

REPORT ID: FMIS-FR427  
 REPORT PERIOD: 07/01/2000 - 06/30/2001  
 410 - CAPITAL PROJECT FUNDS

CITY OF HAYWARD  
 GENERAL LEDGER

REPORT PRINT DATE: 02/01/2002  
 PAGE NO. 3535 TIME: 15:06

FR100-01

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	S	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
----------------	------	---------------------	---	-------------	--------	-------------	--------

410 6947 9594	8	9999 COMPUTER CONTRACT SERVICES			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000					0.00
		SUBTOTAL.....			0.00 *	0.00 *	0.00 *

410 6947 9594	8	9999 COMPUTER CONTRACT SERVICES			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000					0.00
		SUBTOTAL.....			0.00 *	0.00 *	0.00 *

410 6947 9594	8	9999 COMPUTER SOFTWARE			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000					0.00
		SUBTOTAL.....			0.00 *	0.00 *	0.00 *

410 6947 9596	8	9999 COMPUTER TRAINING			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000					0.00
		SUBTOTAL.....			0.00 *	0.00 *	0.00 *

410 6947 9596	8	9999 ADMINISTRATION AND GENERAL			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000					0.00
		SUBTOTAL.....			0.00 *	0.00 *	0.00 *

410 6948 4000	2	ANIMAL CONTROL PHASES II-IV			0.00	0.00	0.00
410 6948 4700	6	REVENUES FROM OTHER AGENCIES					
410 6948 4780	8	STATE					
		ANNUAL BUDGET - 07/01/2000					0.00
		SUBTOTAL.....			0.00 *	0.00 *	0.00 *

410 6948 4800	6	FEES AND SERVICE CHARGES			0.00	0.00	0.00
410 6948 4894	8	PROJECT REVENUE					
		ANNUAL BUDGET - 07/01/2000					0.00
		SUBTOTAL.....			0.00 *	0.00 *	0.00 *

410 6948 4900	5	OTHER REVENUES			0.00	0.00	0.00
410 6948 4977	7	DONATIONS					
410 6948 4977	9	ANIMAL SERVICES					
		ANNUAL BUDGET - 07/01/2000					0.00
		SUBTOTAL.....			0.00 *	0.00 *	0.00 *

410 6948 4977	5	REVENUES			17,000.00-	0.00	0.00
410 6948 4977	7	DONATIONS			14,000.00-	0.00	0.00
410 6948 4977	9	ANIMAL SERVICES			4,000.00-	0.00	0.00
		ANNUAL BUDGET - 07/01/2000			35,000.00-	0.00	0.00
		SUBTOTAL.....			35,000.00-	0.00	0.00

410 6948 4977	5	REVENUES			64,550.00-	0.00	0.00
410 6948 4977	7	DONATIONS			0.00	0.00	0.00
410 6948 4977	9	ANIMAL SERVICES			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000			64,550.00-	0.00	0.00
		SUBTOTAL.....			64,550.00-	0.00	0.00

410 6948 4977	5	REVENUES			0.00	0.00	0.00
410 6948 4977	7	DONATIONS			0.00	0.00	0.00
410 6948 4977	9	ANIMAL SERVICES			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000			0.00	0.00	0.00
		SUBTOTAL.....			0.00	0.00	0.00

410 6948 4977	5	REVENUES			0.00	0.00	0.00
410 6948 4977	7	DONATIONS			0.00	0.00	0.00
410 6948 4977	9	ANIMAL SERVICES			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000			0.00	0.00	0.00
		SUBTOTAL.....			0.00	0.00	0.00

410 6948 4977	5	REVENUES			0.00	0.00	0.00
410 6948 4977	7	DONATIONS			0.00	0.00	0.00
410 6948 4977	9	ANIMAL SERVICES			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000			0.00	0.00	0.00
		SUBTOTAL.....			0.00	0.00	0.00

410 6948 4977	5	REVENUES			0.00	0.00	0.00
410 6948 4977	7	DONATIONS			0.00	0.00	0.00
410 6948 4977	9	ANIMAL SERVICES			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000			0.00	0.00	0.00
		SUBTOTAL.....			0.00	0.00	0.00

410 6948 4977	5	REVENUES			0.00	0.00	0.00
410 6948 4977	7	DONATIONS			0.00	0.00	0.00
410 6948 4977	9	ANIMAL SERVICES			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000			0.00	0.00	0.00
		SUBTOTAL.....			0.00	0.00	0.00

410 6948 4977	5	REVENUES			0.00	0.00	0.00
410 6948 4977	7	DONATIONS			0.00	0.00	0.00
410 6948 4977	9	ANIMAL SERVICES			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000			0.00	0.00	0.00
		SUBTOTAL.....			0.00	0.00	0.00

410 6948 4977	5	REVENUES			0.00	0.00	0.00
410 6948 4977	7	DONATIONS			0.00	0.00	0.00
410 6948 4977	9	ANIMAL SERVICES			0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000			0.00	0.00	0.00
		SUBTOTAL.....			0.00	0.00	0.00

REPORT ID: FMIS-FR427  
 REPORT PERIOD: 07/01/2000 - 06/30/2001  
 410 - CAPITAL PROJECT FUNDS

C I T Y O F H A Y W A R D  
 GENERAL LEDGER

REPORT PRINT DATE: 02/01/2002  
 PAGE NO: 3536 TIME: 15:06

ACCOUNT NUMBER FOOT ACCOUNT DESCRIPTION S R REFERENCE  
 FND ACTV OBJ SUB T NOTE DATE CHECK# EXPLANATION  
 410 6948 9510 11-98111-01

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	S	R	REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
410 6948 9510	8	ANNUAL BUDGET - 07/01/2000						
		PAYROLL DIST-BENEFITS	P		FIGSA321	7.63		
		PAYROLL DIST-SALARIES	P		FIGSA321	12.94		
		PAYROLL DIST-BENEFITS	P		FIGSA321	22.67		
		PAYROLL DIST-SALARIES	P		FIGSA321	38.42		
		PAYROLL DIST-BENEFITS	P		FIGSA321	28.34		
		PAYROLL DIST-SALARIES	P		FIGSA321	48.03		
		PAYROLL DIST-BENEFITS	P		FIGSA321	27.68		
		PAYROLL DIST-SALARIES	P		FIGSA321	46.91		
		PAYROLL DIST-BENEFITS	P		FIGSA321	22.67		
		PAYROLL DIST-SALARIES	P		FIGSA321	38.42		
		PAYROLL DIST-BENEFITS	P		FIGSA321	38.54		
		PAYROLL DIST-SALARIES	P		FIGSA321	65.32		
		PAYROLL DIST-BENEFITS	P		FIGSA321	19.84		
		PAYROLL DIST-SALARIES	P		FIGSA321	33.62		
		PAYROLL DIST-BENEFITS	P		FIGSA321	10.02		
		PAYROLL DIST-SALARIES	P		FIGSA321	16.98		
		PAYROLL DIST-BENEFITS	P		FIGSA321	24.19		
		PAYROLL DIST-SALARIES	P		FIGSA321	40.99		
		PAYROLL DIST-BENEFITS	P		FIGSA321	14.17		
		PAYROLL DIST-SALARIES	P		FIGSA321	24.01		
		PAYROLL DIST-BENEFITS	P		FIGSA321	22.67		
		PAYROLL DIST-SALARIES	P		FIGSA321	38.42		
		BUD TRF:ACTIV 6980 TO 6948	U		JV045	3.01		
		PAYROLL DIST-BENEFITS	P		FIGSA321	5.10		
		PAYROLL DIST-SALARIES	P		FIGSA321	650.59		
		ADMINISTRATION AND GENERAL						
		SUBTOTAL.....						9,300.00
410 6948 9511	8	BLUEPRINTS				0.00		0.00
		ANNUAL BUDGET - 07/01/2000						
		SUBTOTAL.....				0.00		0.00
410 6948 9513	8	DESIGN				0.00		0.00
		ANNUAL BUDGET - 07/01/2000						
		SUBTOTAL.....				0.00		0.00
410 6948 9514	8	DRAFTING-DRAWING CONTRACT				0.00		0.00
		ANNUAL BUDGET - 07/01/2000						
		SUBTOTAL.....				0.00		0.00
410 6948 9515	8	DESIGN/DRAFTING-CONSULTANT				0.00		0.00
		ANNUAL BUDGET - 07/01/2000						
		188614 HENRY ARCHITECT, PHILIP	O		AP265	500.00		500.00-
		188614 HENRY ARCHITECT, PHILIP	O		AP265	500.00		2,392.50-
		188614 HENRY ARCHITECT, PHILIP	O		A588	2,392.50		
		188614 HENRY ARCHITECT, PHILIP	O		A588			2,844.23-
		191298 HENRY ARCHITECT, PHILIP	O		AP265	3,070.00		
		191298 HENRY ARCHITECT, PHILIP	O		A588	5,962.50		
		SUBTOTAL.....						0.00
410 6948 9516	8	INSPECTION-TESTING-CONST				0.00		0.00
		ANNUAL BUDGET - 07/01/2000						
		SUBTOTAL.....				0.00		0.00



ACCOUNT NUMBER FOOT ACCOUNT DESCRIPTION CHECK# EXPLANATION S R REFERENCE  
 FND ACTV OBJ SUB T NOTE DATE DATE  
 \*\*\*\*\*  
 410 6948 9519-0-1-18-0-1  
 PRELIMINARY SURVEYS SUBTOTAL..... 0.00 \* 0.00 \* 0.00 \*  
 REVIEW PLANS PRIOR BALANCE 0.00  
 ANNUAL BUDGET - 07/01/2000 SUBTOTAL..... 0.00 \* 0.00 \* 0.00 \*  
 REVIEW PLANS PRIOR BALANCE 0.00

410 6948 9525-8  
 OUTSIDE SERVICES ANNUAL BUDGET - 07/01/2000 PRIOR BALANCE 0.00  
 10/31/2000 187676 T KENNEL SYSTEMS INC O AP265 16,110.00 16,110.00-  
 10/31/2000 187676 T KENNEL SYSTEMS INC O AP265 41,475.00 41,475.00-  
 10/31/2000 187676 T KENNEL SYSTEMS INC O AP265 670.00  
 10/31/2000 187477 DANCO WATERPROOFING CORP O SBO-10116960 4,150.00  
 11/30/2000 BEL AIRE ENGINEERING O AP61 1,750.00  
 11/30/2000 T KENNEL SYSTEMS INC O AP61 2,905.00-  
 02/28/2001 BEL AIRE ENGINEERING O AP265 1,750.00-  
 02/28/2001 T KENNEL SYSTEMS INC O AP265 1,750.00-  
 02/28/2001 193520 T KENNEL SYSTEMS INC O AP265 2,905.00  
 02/28/2001 193292 BEL AIRE ENGINEERING O 114546 1,300.00  
 02/28/2001 193520 T KENNEL SYSTEMS INC O 114625 1,245.00-  
 03/31/2001 194573 BEL AIRE ENGINEERING O AP265 1,245.00-  
 03/31/2001 194573 BEL AIRE ENGINEERING O 114546 1,245.00-  
 04/30/2001 BEL AIRE ENGINEERING O AP265 1,245.00  
 04/30/2001 BEL AIRE ENGINEERING O 114546\* 1,245.00  
 04/30/2001 BEL AIRE ENGINEERING O AP61 4,863.00  
 04/30/2001 BEL AIRE ENGINEERING O AP61 4,863.00  
 04/30/2001 BAY AREA FENCE COMPANY O AP61 1,245.00-  
 04/30/2001 VOID CR#00194573 BEL AIRE O AP61 4,863.00-  
 04/30/2001 194573 BEL AIRE FENCE COMPANY O AP265 4,863.00  
 05/31/2001 196871 BAY AREA FENCE COMPANY O 115312 8,289.58  
 05/31/2001 BEL AIRE ENGINEERING O AP61 1,680.00  
 05/31/2001 BEL AIRE ENGINEERING O AP61 8,289.58-  
 06/30/2001 MARKISON PLUMBING INC O AP265 1,680.00-  
 06/30/2001 BEL AIRE ENGINEERING O AP265 1,680.00-  
 06/30/2001 197806 BEL AIRE ENGINEERING O AP265 1,680.00  
 06/30/2001 199924 MARKISON PLUMBING INC O AP265 153.00  
 06/30/2001 199924 MARKISON PLUMBING INC O 115545 153.00  
 06/30/2001 199924 MARKISON PLUMBING INC O 115545 153.00  
 06/30/2001 TAP PLASTICS O AP62 78,690.58 \*  
 SUBTOTAL..... 315,200.98  
 PRIOR BALANCE 0.00

410 6948 9529-8  
 CONTRACT CONSTRUCTION ANNUAL BUDGET - 07/01/2000 PRIOR BALANCE 0.00  
 08/31/2000 184815 SEVAN CONSTRUCTION INC O AP265 197,252.84  
 08/31/2000 184815 SEVAN CONSTRUCTION INC O AP265 49,205.25-  
 09/30/2000 186449 SEVAN CONSTRUCTION INC O AP265 49,205.25  
 09/30/2000 186449 SEVAN CONSTRUCTION INC O AP265 246,458.09 \*  
 CONTRACT CONSTRUCTION SUBTOTAL..... 68,742.89 \*  
 PRIOR BALANCE 0.00

410 6948 9530-8  
 CITY LABOR EXPENSE ANNUAL BUDGET - 07/01/2000 PRIOR BALANCE 0.00  
 07/30/2000 PAYROLL DIST-BENEFITS P FIGGA321 56.09  
 07/30/2000 PAYROLL DIST-SALARIES P FIGGA321 308.16  
 08/13/2000 PAYROLL DIST-BENEFITS P FIGGA321 408.77  
 08/13/2000 PAYROLL DIST-SALARIES P FIGGA321 566.65

CITY OF HAWAII  
GENERAL LEDGER

REPORT PRINT DATE: 02/01/2002  
PAGE NO. 3539 TIME: 15:05

REPORT ID: FMIS-FR427  
REPORT PERIOD: 07/01/2000 - 06/30/2001  
410 - CAPITAL PROJECT FUNDS

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
410 6948 9531	10	CITY LABOR EXPENSE		1,339.67 *	0.00 *	0.00 *
		SUBTOTAL.....				

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
410 6948 9531	8	CITY MATERIALS/FIELD SUPPLIES		982.31	0.00 *	0.00 *
		ANNUAL BUDGET - 07/01/2000	J JV093	112.48		
		RECODE CK#198481 6/22/01	J JV105	869.83		
		RECLS CHGS-PW/ENGG	J JV105	1,964.62 *	0.00 *	0.00 *
		CITY MATERIALS/FIELD SUPPLIES		0.00	0.00	0.00
		SUBTOTAL.....				

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
410 6948 9532	8	CITY EQUIPMENT EXPENSE		200.90	0.00 *	0.00 *
		ANNUAL BUDGET - 07/01/2000	J JV093	109.06		
		VEHICLE CHRGES FOR AUG2000	J JV101	86.70		
		VEHICLE CHARGES FOR JUL00	J JV095	12.16		
		VEH CHRG-S-EQUIP USE AUG00	J JV038	28.70		
		10/00 VEH CHGS-ENGG/TRANS	J JV039	5.74		
		9/00 VEH CHGS-ENG & TRANS	J JV091	2.87		
		12/00 VEH CHGS-ENG/TRANS	J JV064	5.74		
		11/00 VEH CHG-ENG/TRANS	J JV054	2.26		
		5/01 VEH CHGS-ENG & TRANS	J JV137	454.13 *	0.00 *	0.00 *
		6/01 VEH CHGS-ENG & TRANS	J JV137			
		SUBTOTAL.....				

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
410 6948 9593	8	COMPUTERS SUPPLIES/ACCESSORIES		0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/2000				
		SUBTOTAL.....				

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
410 6948 9594	8	COMPUTER CONTRACT SERVICES		0.00 *	0.00 *	0.00 *
		ANNUAL BUDGET - 07/01/2000				
		SUBTOTAL.....				

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
410 6948 9595	8	COMPUTER SOFTWARE		0.00 *	0.00 *	0.00 *
		ANNUAL BUDGET - 07/01/2000				
		SUBTOTAL.....				

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
410 6948 9596	8	COMPUTER TRAINING		0.00 *	0.00 *	0.00 *
		ANNUAL BUDGET - 07/01/2000				
		SUBTOTAL.....				

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
		ADMINISTRATION AND GENERAL		354,154.79 *	69,814.12 *	9,300.00 *
		SUBTOTAL.....				

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
		ANIMAL CONTROL PHASES II-IV		289,604.79 *	69,814.12 *	54,700.00 *
		SUBTOTAL.....				

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
		ERSON MOD.-EMPLOYEE WORKSTA.		0.00	0.00	0.00
		REVENUES		0.00	0.00	0.00
		FEES AND SERVICE CHARGES		0.00 *	0.00 *	0.00 *
		PROJECT ANNUAL BUDGET - 07/01/2000		0.00 *	0.00 *	0.00 *
		SUBTOTAL.....				

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	R REFERENCE	ACTUAL	ENCUMBRANCE	BUDGET
		FEES AND SERVICE CHARGES		0.00 *	0.00 *	0.00 *
		SUBTOTAL.....				

<b>CLAIM FOR PAYMENT</b> <b>Pursuant to Government Code Section 17561</b> <b>ANIMAL ADOPTION</b>	For State Controller Use Only (19) Program Number <b>00213</b> (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	<b>Program</b> <b>213</b>
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(01) Claimant Identification Number <b>9801358</b>		<b>Reimbursement Claim Data</b>	
(02) Claimant Name <b>City of Hayward</b>		(22) AA-1, (04)(A)(1)(g)	
County of Location <b>Alameda County</b>		(23) AA-1, (04)(A)(2)(g)	<b>967</b>
Street Address or P.O. Box <b>777 "B" Street</b>		(24) AA-1, (04)(A)(3)(g)	
City <b>Hayward</b>	State <b>CA</b>	Zip Code <b>94541-5007</b>	(25) AA-1, (04)(B)(1)(g)
<b>Type of Claim</b>  (03) Estimated <input checked="" type="checkbox"/> (04) Combined <input type="checkbox"/> (05) Amended <input type="checkbox"/>	<b>Estimated Claim</b>		(26) AA-1, (04)(B)(2)(g)
	<b>Reimbursement Claim</b>		(27) AA-1, (04)(B)(3)(g)
	(09) Reimbursement <input checked="" type="checkbox"/>	(10) Combined <input type="checkbox"/>	<b>130,269</b>
	(11) Amended <input type="checkbox"/>	(12) 2001-2002	<b>3,122</b>
(06) <b>2002-2003</b>	(13) <b>\$250,000</b>	(30) AA-1, (04)(B)(6)(g)	<b>141,368</b>
(07) <b>\$250,000</b>	(14) LESS: 10% Late Penalty, not to exceed \$1,000	(31) AA-1, (04)(B)(7)(g)	<b>15,788</b>
(12) <b>2001-2002</b>	(15) LESS: Prior Claim Payment Received	(32) AA-1, (04)(B)(8)(g)	
(13) <b>\$314,742</b>	(16) <b>Net Claimed Amount</b>	(33) AA-1, (04)(B)(9)(g)	
(14) LESS: 10% Late Penalty, not to exceed \$1,000	(17) <b>\$314,742</b>	(34) AA-1, (04)(B)(10)(g)	
(15) LESS: Prior Claim Payment Received	(18) <b>Due from State</b>	(35) AA-1, (06)	<b>20</b>
(16) <b>Net Claimed Amount</b>	(19) <b>Due to State</b>	(36)	
(17) <b>\$314,742</b>			
(18) <b>Due from State</b>			
(19) <b>Due to State</b>			

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 752, Statutes of 1998, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 752, Statutes of 1998.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 752, Statutes of 1998 set forth on the attached statements.

<b>Signature of Authorized Officer</b>	<b>Date</b>
<b>Perry H. Carter</b>	<b>Finance Director</b>
Type or Print Name	Title

(38) Name of Contact Person for Claim	Telephone Number <b>916.485.8102</b>
<b>Nicole R. Zieba (MAXIMUS, Inc.)</b>	E-mail Address <b>nicolezieba@maximus.com</b>



**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2001-2002**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

**One-Time**  Policies and Procedures  Training  Computer Software  
 11-9811-1-01

**Ongoing**  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses** **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Care Attendants (10)</b>	\$16.18	32.40%	40.00					\$647	\$210	\$857
<b>Police Records Clerk (1)</b>	\$20.80	32.40%	4.00					\$83	\$27	\$110
<p>The above staff were new to the Animal Control Department and were trained on the Chameleon software to record necessary non-medical records as required by the mandate. The training took four hours.</p>										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_ of \_\_\_\_ **\$730 \$237 \$967**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **2001-2002**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

11-9811-1-01

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>Care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized.</p> <p>Number of Dogs/Cats = 3,219 Eligible Euth. Digs//Cats = 2,322</p> <p>Total cost per eligible euthanized dog and cat for two additional days of care plus veterinary care for initial physical exam and wellness vaccination = \$56.10</p> <p>Total cost of care and maintenance for 2,322 eligible euthanized dogs and cats for two additional holding days = \$130,269</p> <p><i>Please see attached time study and cost summary for detail and documentation.</i></p> <p><small>*All vet care for eligible animals, including the allowable "wellness" vaccine is being claimed within this category of care.</small></p>				\$130,269						

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ **\$130,269**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2001-2002**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<b>Ongoing</b>	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input checked="" type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
	<input type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

**(04) Description of Expenses** **Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Care and maintenance of impounded stray or abandoned animals that die during the increased holding period or are ultimately euthanized.				\$3,122						
'Other' animals = 104										
4 day holding cost per animal = \$30.02										
Total number of eligible euthanized animals = 104										
Total cost for eligible euthanized animals = \$3,122										
(05) Total ( ) Subtotal ( )				\$3,122						

(01) Claimant: <b>City of Hayward</b>	(02) Fiscal year costs were incurred: <b>2001-2002</b>
---------------------------------------	--

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

**One-Time**     Policies and Procedures     Training     Computer Software

**Ongoing**     Acquiring Space/Facilities     Renovating Facilities     Care of Dogs & Cats

Care of Other Animals     Holding Period     Feral Cats

Lost and Found Lists     Non-Medical Records     Veterinary Care

Procuring Equipment

(04) Description of Expenses	Object Accounts									
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Care Attendants</b>	\$16.18	32.40%	2928.00					\$47,375	\$15,350	\$62,725
<b>Police Records Clerks</b>	\$20.80	32.40%	1152.00					\$23,962	\$7,764	\$31,725
<b>Senior Animal Control Officer</b>	\$25.38	32.40%	768.00					\$19,489	\$6,314	\$25,803
<b>Sr. Animal Care Attendant</b>	\$20.77	32.40%	768.00					\$15,948	\$5,167	\$21,115
<p>For fiscal year 2001-2002, the Hayward Animal Control department made itself available and open to the public on Saturdays from 12 PM to 6PM to make animals available for owner redemption.</p> <p>The total claimed herein represents the actual time of staff for the year-long eligible period.</p> <p>Every Saturday, there are 7 Animal Care Attendants, 3 Police Records Clerks, 1 Animal Control Officer and 1 Senior Animal Care Attendant that staff the operation. The shelter is extremely busy on the Saturday, many members of the public come to the shelter seeking to adopt and redeem animals. Because of the numbers of people who come, the shelter must have staff on hand to assist the public in adopting and redeeming animals.</p>										
(05) Total ( ) Subtotal ( ) Page: _____ of _____								\$106,773	\$34,595	\$141,368

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2001-2002**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<b>Ongoing</b>	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input checked="" type="checkbox"/> Feral Cats
	<input type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

11-98111-01

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>This cost has been claimed as part of the care and maintenance cost for eligible euthanized dogs and cats.</p> <p>To verify that a cat taken in by the agency is feral, a Senior Animal Care Attendant spends approximately 5.7 minutes per cat to conduct a standardized protocol to determine whether the cat is feral or tame.</p> <p>In FY 01-02, there were approximately 769 cats determined to be feral.</p>										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_ of \_\_\_\_

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2001-2002**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software  
 Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Police Records Clerk II (4)</b>  The Police Records Clerks II spend approximately 573.32 hours per year in taking information about lost and found animals via telephone, updating the lost and found lists daily, and providing owners with the names and addresses of other shelters within their vicinity.  <i>Please see attached time study for documentation.</i>	\$20.80	32.40%	573.30					\$11,925	\$3,864	\$15,788

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_ of \_\_\_\_ \$11,925 \$3,864 \$15,788

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **2001-2002**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<b>Ongoing</b>	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
	<input type="checkbox"/> Lost and Found Lists	<input checked="" type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

11 9811 1 01

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
This cost has been claimed as part of the care and maintenance cost for eligible euthanized dogs and cats.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2001-2002**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input checked="" type="checkbox"/> 11-98 Computer Software
<b>Ongoing</b>	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
	<input type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input checked="" type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
This cost has been claimed as part of the care and maintenance cost for eligible euthanized dogs and cats.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_ of \_\_\_

**278**

**2001-2002 Claim**

Costs per animal			
Labor	@Salary/min	sub total	supplies
35.91	\$0.35	\$12.57	0.64

Sub total
@2days
\$26.42

11-9811-01  
Dogs

Single cost						
imp/admin	@salary/min	sub total	vet	vaccination	Sub total	Total cost
27.9	0.35	\$9.77	\$3.92	\$8.00	\$21.69	\$56.10

Dogs/Cats	xCost	Total
2322	\$56.10	\$130,268.84

Labor	@Salary/min	sub total	supplies
10	\$0.35	\$3.50	0.64

Sub total
@2days
\$8.28

4 days  
\$16.56

Single cost						
imp/admin	@salary/min	sub total	vet	vaccination	Sub total	Total cost
27.9	0.35	\$9.77	\$3.69	\$0.00	\$13.46	\$21.74

Other	xCost	Total
104	\$21.74	\$2,260.44

30.02  
"Other Animals"  
3,122.08

<b>Total Claim</b>	<b>\$132,529.28</b>
--------------------	---------------------

30.02

**Average Labor Required**

Cleaning	Average minutes	Average animal	Avg time per animal	Average Daily Animal Census
ward 3	130	14	9.29	232
ward 4	130	14	9.29	
obs dog	80	5	16.00	
vicious	150	13	11.54	
sick cat	40	0	6.67	
feral cat 1	120	14	8.57	
obs cat	90	14	6.43	
ward 1	90	7	12.86	
ward 2	90	7	12.86	
Adopt D 1	60	7	8.57	
Adopt D 2	95	11	8.64	
Adopt C 1	95	16	5.94	
Adopt C 2	120	24	5.00	
cat 1	120	32	3.75	
cat 2	120	32	3.75	
cat 3	70	16	4.38	
Small animal	60	6	10.00	

### General Care

### Average Cost per animal

	minutes	Avg #	Avg per	Cleaning	Avg Old	Avg new	Avg time
feeding am	60	42	1.43	<b>Dogs</b>	11.53	10.73	11.13
feeding pm	90	110	0.82	spot clean	7	5	6
med am	20	14	1.43	<b>Cats</b>	7.22	4.56	5.89
med pm	20	14	1.43	spot clean	3	3	3
dishes	120	380	0.32	<b>Care</b>			9.89
laundry	240	150	1.60	<b>Gen. Care</b>			
restock	60	150	0.40				
updates	57	28	2.04				
Inventory	65	150	0.43				
<b>Total</b>	<b>732</b>	<b>Total</b>	<b>9.89</b>	<b>Total</b>			<b>35.91</b>

### Single Cost items

Task	Time
Impound	18
Behavior	5.7
Supv review	0.4
Vet assist	3.8
<b>Total</b>	<b>27.9</b>

Vet		
Monthly	Avg.# animal	per animal
\$850	217	<b>\$3.92</b>

Vaccinations		
per animal		\$8.00
<b>Disposal</b>	<b>Deceased</b>	<b>\$ per</b>
\$15,821.00	4055	<b>\$3.90</b>

*Not eligible*

Lost and Found		
	minutes	
Phone Service	16.3	
walk in	11	
Avg Cases		Avg time
month	82	
Avg Yearly	984	16039.2
Avg walk in	110	
Avg Yearly	1320	10560
sub total		26599.2
@\$.38		\$10,107.70
posting/recording		
Daily	work days	
30	260	7800
@\$.38		\$2,964.00
<b>Total</b>		<b>\$13,071.70</b>

Food	supplies	Disinfectants	medicines			
20,485.00	26,062.00	2,871.00	9,926.00	59,344.00	5310	\$11.18

### Licenses

Avg time	Data entry	tags sold	
avg time	8.7		
	8.7		
@.38.min	\$3.31	897	\$2,469.58
tag	\$10.64	897	\$9,544.08
postage	\$0.33	145	\$47.85

Total Cost			\$9,591.93
Revenue			
tags sold			897
Revenue			17,513.50
Cost			9,591.93
Difference			7,921.57

→ offset for deir

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Salary (mid)		Benefit Cos	Fully Coste	Per Min
Kennel	\$15.71	32%	\$20.74	\$0.35
Kennel Sup	\$17.28	32%	\$22.81	\$0.38
PCII	\$17.44	32%	\$23.02	\$0.38
ACO	\$18.59	32%	\$24.54	\$0.41
ACO Supv	\$19.03	32%	\$25.12	\$0.42
Manager	\$33.37	32%	\$44.05	\$0.73

Avg Stay	# animals	sub	Care	per day
13.05	5310	69295.5	59344	0.86



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 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

OBJ	SUB	T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R	09/19/2001	80335							50.00-	
R	09/24/2001	80340							12.50-	
R	09/24/2001	80339							62.50-	
R	09/26/2001	80336							175.00-	
R	09/26/2001	80341							241.50-	
B	09/30/2001	FISAR431				A/R ADJ REV TO ALLOWANCE			25.00	
R	10/02/2001	80344							200.00-	
R	10/04/2001	80346							25.00-	
R	10/09/2001	80348							37.50-	
R	10/11/2001	80350							329.00-	
R	10/15/2001	80255							12.50-	
R	10/15/2001	80253							4.00-	
R	10/18/2001	80256							37.50-	
R	10/18/2001	80259							229.00-	
R	10/22/2001	80252							75.00-	
R	10/22/2001	80263							25.00-	
R	10/25/2001	80264							150.00-	
R	10/25/2001	80271							87.50-	
R	11/01/2001	80270							12.50-	
R	11/01/2001	80272							25.00-	
R	11/02/2001	80273							62.50-	
R	11/02/2001	80275							12.50-	
R	11/03/2001	80276							187.50-	
R	11/07/2001	80277							25.00-	
R	11/08/2001	80278							100.00-	
R	11/09/2001	80281							12.50-	
R	11/15/2001	80283							12.50-	
R	11/16/2001	80282							12.50-	
R	11/16/2001	80286							12.50-	
R	11/19/2001	80289							12.50-	
R	11/26/2001	80290							195.50-	
R	11/26/2001	80288							37.50-	
R	11/28/2001	80291							12.50-	
R	11/28/2001	80295							25.00-	
B	12/01/2001	FISAR431				A/R ADJ REV TO ALLOWANCE			188.00-	
R	12/06/2001	80299							37.50-	
R	12/06/2001	80298							37.50-	
R	12/10/2001	80353							62.50-	
R	12/10/2001	80352							12.50-	
R	12/10/2001	80354							12.50-	
R	12/11/2001	80356							72.50-	
R	12/11/2001	80358							37.50-	
R	12/13/2001	80358							12.50-	
R	12/14/2001	80300							50.00-	
B	12/18/2001	FMIS-AR112				A/R INVOICES 20011218			12.50-	
R	12/19/2001	80360							25.00-	
R	12/19/2001	80362							12.50-	
R	12/19/2001	80359							25.00-	
R	12/19/2001	80365							25.00-	
R	12/21/2001	80364							75.00-	
R	12/21/2001	80368							12.50-	
R	12/21/2001	80366							12.50-	

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REVENUE/  
 EXPENSE  
 BUDGET  
 BALANCE

ENCUMBRANCE

CURRENT  
 BUDGET

ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	ENCUMBRANCE	CURRENT BUDGET	REVENUE/ EXPENSE	BUDGET BALANCE
80370	R	12/28/2001					12.50-	
80369	R	12/31/2001					37.50-	
80371	R	12/31/2001					12.50-	
80373	R	12/31/2001					75.00-	
80378	R	01/04/2002					12.50-	
80375	R	01/04/2002					25.00-	
80377	R	01/04/2002					100.00-	
80379	R	01/04/2002					37.50-	
80381	R	01/04/2002					25.00-	
80386	R	01/10/2002					16.50-	
80385	R	01/10/2002					62.50-	
80389	R	01/11/2002					37.50-	
80387	R	01/11/2002					50.00-	
80388	R	01/11/2002					62.50-	
80391	R	01/14/2002					25.00-	
80393	R	01/16/2002					12.50-	
80392	R	01/16/2002					12.50-	
80394	R	01/16/2002					87.50-	
80396	R	01/16/2002					25.00-	
80397	R	01/16/2002					87.50-	
80395	R	01/16/2002					12.50-	
80399	R	01/16/2002					12.50-	
80400	R	01/17/2002					100.00-	
84003	R	01/18/2002					12.50-	
84002	R	01/23/2002					25.00-	
84007	R	01/23/2002					25.00-	
84006	R	01/24/2002					50.00-	
84009	R	01/28/2002					87.50-	
FMIS-AR112	B	01/29/2002		A/R INVOICES 20020129			12.50-	
84005	R	01/29/2002					12.50-	
84008	R	01/29/2002					12.50-	
84010	R	01/30/2002					37.50-	
84011	R	01/30/2002					100.00-	
84012	R	01/31/2002					100.00-	
84014	R	02/01/2002					50.00-	
84015	R	02/01/2002					25.00-	
84018	R	02/01/2002					29.00-	
84016	R	02/04/2002					25.00-	
84019	R	02/04/2002					50.00-	
84017	R	02/06/2002					50.00-	
84022	R	02/07/2002					12.50-	
84020	R	02/07/2002					200.00-	
84021	R	02/08/2002					12.50-	
84027	R	02/11/2002					104.00-	
84024	R	02/11/2002					25.00-	
84029	R	02/14/2002					75.00-	
84031	R	02/14/2002					25.00-	
84026	R	02/15/2002					12.50-	
84028	R	02/15/2002					12.50-	
84034	R	02/19/2002						
84032	R	02/19/2002						

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OBJ	SUB	T	S	DATE	ACCOUNT- CHECK#	REFERENCE	ACCOUNT DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R	02/19/2002	84030									12.50-	
R	02/20/2002	84035									66.50-	
R	02/20/2002	84033									75.00-	
R	02/20/2002	84037									12.50-	
R	02/21/2002	84036									66.50-	
R	02/21/2002	84039									12.50-	
R	02/22/2002	84038									25.00-	
R	02/25/2002	84042									12.50-	
R	02/25/2002	84040									125.00-	
R	02/27/2002	84047									112.50-	
R	02/27/2002	84041									50.00	
B	02/28/2002	FISAR431						A/R ADJ REV TO ALLOWANCE			16.50-	
R	02/28/2002	84043									62.50-	
R	02/28/2002	84045									25.00-	
R	02/28/2002	84046									25.00-	
R	03/01/2002	84049									12.50-	
R	03/04/2002	83204									25.00-	
R	03/04/2002	83202									12.50-	
R	03/04/2002	84050									87.50-	
R	03/05/2002	83203									150.00-	
R	03/05/2002	83205									16.50-	
R	03/05/2002	83201									62.50-	
R	03/07/2002	83209									337.50-	
R	03/08/2002	83207									95.00-	
R	03/11/2002	83211									12.50-	
R	03/11/2002	83214									12.50-	
R	03/11/2002	83212									30.00-	
R	03/11/2002	83210									25.00-	
R	03/11/2002	83208									100.00-	
R	03/14/2002	83215									162.50-	
R	03/14/2002	83213									137.50-	
R	03/15/2002	83216									87.50-	
R	03/15/2002	83219									12.50-	
R	03/18/2002	83224									12.50-	
R	03/18/2002	83222									54.00-	
R	03/18/2002	83221									50.00-	
R	03/19/2002	83225									25.00-	
R	03/19/2002	83223									87.50-	
R	03/21/2002	83227									75.00-	
R	03/22/2002	83228									62.50-	
R	03/22/2002	83239									50.00-	
R	03/22/2002	83233									37.50-	
R	03/25/2002	83231									112.50-	
R	03/26/2002	83234									137.50-	
R	03/28/2002	83236									25.00-	
R	03/28/2002	83238									50.00-	
R	03/28/2002	83240									12.50	
O	03/31/2002	209486						SPO-10129742 TOM, JARRETT			12.50-	
R	04/01/2002	83241									125.00-	
R	04/03/2002	83242									125.00-	
R	04/03/2002	83244									125.00-	

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OBJ	SUB T	S	DATE	ACCOUNT- CHECK#	REFERENCE	ACCOUNT DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R	04	03	2002	83246						50.00-	
R	04	04	2002	83245						37.50-	
R	04	05	2002	83247						50.00-	
R	04	05	2002	83249						37.50-	
R	04	05	2002	83248						75.00-	
R	04	10	2002	83301						175.00-	
R	04	11	2002	83303						100.00-	
R	04	11	2002	83302						50.00-	
R	04	11	2002	83305						137.50-	
R	04	15	2002	83306						50.00-	
R	04	17	2002	83307						137.50-	
R	04	17	2002	83309						75.00-	
R	04	17	2002	83311						62.50-	
R	04	17	2002	83312						12.50-	
R	04	18	2002	83310						12.50-	
R	04	18	2002	83313						150.00-	
R	04	18	2002	83315						50.00-	
R	04	18	2002	83316						37.50-	
R	04	22	2002	83317						25.00-	
R	04	22	2002	83319						187.50-	
R	04	24	2002	83320						25.00-	
R	04	25	2002	83321						175.00-	
R	04	26	2002	83323						41.50-	
R	04	26	2002	83325						87.50-	
R	04	26	2002	83328						25.00-	
R	04	29	2002	83328						12.50-	
B	04	29	2002	83330			FMIS-AR112			100.00-	
R	05	01	2002	83332						12.50-	
R	05	01	2002	83331						100.00-	
R	05	02	2002	83333						175.00-	
R	05	03	2002	83327						25.00-	
R	05	03	2002	83336						12.50-	
R	05	05	2002	83334						50.00-	
R	05	07	2002	83337						37.50-	
R	05	07	2002	83340						87.50-	
R	05	07	2002	83338						25.00-	
R	05	07	2002	83339						112.50-	
R	05	08	2002	83341						137.50-	
R	05	09	2002	83343						41.50-	
R	05	09	2002	83345						75.00-	
R	05	10	2002	83349						25.00-	
R	05	14	2002	83350						12.50-	
R	05	16	2002	83350						25.00-	
R	05	17	2002	82752						87.50-	
R	05	20	2002	82754						100.00-	
R	05	22	2002	82751						62.50-	
R	05	22	2002	82753						62.50-	
R	05	22	2002	82755						50.00-	
R	05	22	2002	82757						37.50-	
R	05	22	2002	82759						12.50-	
R	05	22	2002	82761							
R	05	22	2002	83347							
R	05	23	2002	83347							

A/R INVOICES 20020429

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ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT CHECK#	DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R	05/23/2002	82763						50.00-	
R	05/23/2002	82760						12.50-	
R	05/24/2002	82765						66.50-	
R	05/28/2002	82769						112.50-	
R	05/28/2002	82767						100.00-	
R	05/28/2002	82768						25.00-	
R	05/28/2002	82770						125.00-	
R	05/30/2002	82771						12.50-	
R	06/05/2002	82776						62.50-	
R	06/05/2002	82774						12.50-	
R	06/05/2002	82772						75.00-	
R	06/05/2002	82778						37.50-	
R	06/06/2002	82777						50.00-	
R	06/06/2002	82781						12.50-	
R	06/10/2002	82779						37.50-	
R	06/10/2002	82783						25.00-	
R	06/10/2002	82780						37.50-	
R	06/10/2002	82784						50.00-	
R	06/11/2002	82782						37.50-	
R	06/11/2002	82786						37.50-	
K	06/14/2002	82787						25.00-	
R	06/17/2002	82790						37.50-	
R	06/21/2002	82795						162.50-	
R	06/21/2002	82794						50.00-	
R	06/21/2002	82796						50.00-	
R	06/26/2002	82799						62.50-	
R	06/27/2002	82800						62.50-	
R	06/27/2002	82797						87.50-	
R	06/28/2002	82792						12.50-	
R	06/28/2002	83252						25.00	
B	06/30/2002	FISAR431		A/R ADJ REV TO ALLOWANCE		17000.00-*	0.00 *	17513.50-*	513.50 *
TOTAL ANIMAL LICENSES									
TOTAL .....						17000.00-*	0.00 *	17513.50-*	513.50 *
..... LICENSES AND PERMITS									
FINES AND FORFEITURES									
TOTAL .....									
TOTAL .....						0.00 *	0.00 *	0.00 *	0.00 *
..... FINES AND FORFEITURES									
FROM OTHER AGENCIES									
POLICE-REIMB FR OTHER AGENCIES									
POLICE-SAN LEANDRO ANIMAL CONT									
ANNUAL BUDGET									
BAL FRWD									
POLICE-SAN LEANDRO ANIMAL CONT						109315.00-	0.00		
JV015 RCLS BILLING ALAMEDA CNTY									
FMIS-AR112 A/R INVOICES 20020418									
TOTAL						109315.00-*	0.00 *	63825.00-*	45490.00-*
POLICE-SAN LEANDRO ANIMAL CONT									
SUBTOTAL .....									
SUBTOTAL .....						109315.00-*	0.00 *	63825.00-*	45490.00-*

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ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
B	08/31/2001		FISAR431	A/R ADJ REV TO ALLOWANCE			475.27	
R	08/31/2001		80322				20.00-	
O	08/31/2001		200147 SPO-10124341	ALTA VISTA VET CLINIC			26.00	
O	08/31/2001		200148 SPO-10124341	ALTA VISTA VET CLINIC			49.50	
O	08/31/2001		200146 SPO-10124341	ALTA VISTA VET CLINIC			62.13	
O	08/31/2001		200149 SPO-10124341	ALTA VISTA VET CLINIC			68.50	
R	09/04/2001		80321				5.00-	
R	09/04/2001		80326				5.00-	
R	09/04/2001		80323				170.00-	
R	09/07/2001		80325				225.00-	
R	09/07/2001		80328				20.00-	
R	09/10/2001		80331				15.00-	
R	09/10/2001		80330				170.00-	
B	09/14/2001		FMIS-AR112	A/R INVOICES 20010914			195.00-	
R	09/17/2001		80332				76.00-	
R	09/17/2001		80333				10.00-	
R	09/19/2001		80335				10.00-	
R	09/20/2001		80337				5.00-	
R	09/21/2001		80338				20.00-	
R	09/24/2001		80340				152.00-	
R	09/26/2001		80336				150.00-	
R	09/26/2001		80341				15.00-	
R	09/28/2001		80343				5.00	
O	09/30/2001		201653 SPO-10124984	SEBESTYEN, JENNY			10.00-	
O	09/30/2001		201653 SPO-10124984	SEBESTYEN, JENNY			42.06	
B	09/30/2001		FISAR431	A/R ADJ REV TO ALLOWANCE			5.00-	
R	10/01/2001		80345				125.00-	
R	10/02/2001		80344				380.00-	
B	10/09/2001		FMIS-AR112	A/R INVOICES 20011009			440.00-	
R	10/11/2001		80350				25.00-	
R	10/15/2001		80255				25.00-	
R	10/15/2001		80254				10.00-	
R	10/15/2001		80253				5.00-	
R	10/18/2001		80256				30.00-	
R	10/22/2001		80261				125.00-	
R	10/22/2001		80259				60.00-	
R	10/22/2001		80252				10.00-	
R	10/22/2001		80260				35.00-	
R	10/22/2001		80262				10.00-	
R	10/25/2001		80263				125.00-	
R	10/25/2001		80264				15.00-	
B	10/26/2001		FMIS-AR112	A/R INVOICES 20011026			5.00-	
R	10/29/2001		80267				5.00-	
R	10/29/2001		80268				2.94	
B	10/31/2001		FISAR431	A/R ADJ REV TO ALLOWANCE			5.00-	
R	10/31/2001		80269				15.00-	
B	10/31/2001		FMIS-AR112	A/R INVOICES 20011031			215.00-	
R	11/01/2001		80271				10.00-	
R	11/01/2001		80270				20.00-	
R	11/02/2001		80272				31.00-	
R	11/02/2001		80273					

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C I T Y O F H A Y W A R D  
 DETAIL REVENUE AND EXPENDITURE REPORT  
 PERIOD: 07/01/2001 - 06/30/2002  
 4000/6000/7000/8000 ACCOUNTS ONLY

REPORT ID: FMIS-NR420  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R		11/03/2001	80275				25.00-	
R		11/05/2001	80274				15.00-	
R		11/07/2001	80276				185.00-	
R		11/08/2001	80277				5.00-	
R		11/09/2001	80278				90.00-	
R		11/13/2001	80280				5.00-	
R		11/15/2001	80281				15.00-	
R		11/16/2001	80283				5.00-	
B		11/16/2001	FMIS-AR112	A/R INVOICES 20011116			290.00-	
R		11/16/2001	80282				170.00-	
R		11/19/2001	80286				110.00-	
R		11/19/2001	80285				5.00-	
R		11/19/2001	80284				10.00-	
R		11/19/2001	80287				10.00-	
R		11/23/2001	80289				5.00-	
R		11/26/2001	80290				179.00-	
R		11/26/2001	80298				95.00-	
R		11/28/2001	80291				15.00-	
R		11/28/2001	FMIS-AR112	A/R INVOICES 20011129			15.00-	
B		11/29/2001	80295				40.00-	
B		12/01/2001	FISAR431	A/R ADJ REV TO ALLOWANCE			94.92-	
R		12/03/2001	80296				10.00-	
R		12/03/2001	80297				357.50-	
R		12/06/2001	80299				20.00-	
R		12/06/2001	80298				5.00-	
R		12/10/2001	80351				29.00-	
R		12/10/2001	80353				15.00-	
R		12/10/2001	80355				15.00-	
R		12/10/2001	80355				76.00-	
R		12/10/2001	80352				15.00-	
R		12/11/2001	80355				50.00-	
R		12/11/2001	80354				50.00-	
R		12/11/2001	80356				59.00-	
R		12/12/2001	80357				157.00-	
R		12/12/2001	80358				20.00-	
R		12/13/2001	80300				135.00-	
R		12/14/2001	80361				210.00-	
R		12/17/2001	80361				30.00-	
B		12/18/2001	FMIS-AR112	A/R INVOICES 20011218			150.00-	
R		12/19/2001	80360				25.00-	
R		12/19/2001	80362				35.00-	
R		12/19/2001	80359				5.00-	
R		12/19/2001	80363				45.00-	
R		12/20/2001	80365				70.00-	
R		12/21/2001	80364				10.00-	
R		12/21/2001	80368				5.00-	
R		12/21/2001	80366				15.00-	
R		12/21/2001	80367				65.00-	
R		12/24/2001	FMIS-AR112	A/R INVOICES 20011226			20.00-	
B		12/26/2001	80370				15.00-	
R		12/28/2001	80372					
R		12/31/2001	80376					

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REPORT ID: FMIS-MR420  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT CHECK#	DESCRIPTION REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R		12/31/2001	80369					50.00-	
R		12/31/2001	80371					50.00-	
R		12/31/2001	80373					120.00-	
B		12/31/2001	FISAR431		A/R ADJ REV TO ALLOWANCE			288.53	
R		01/02/2002	80374					5.00-	
R		01/04/2002	80378					25.00-	
R		01/04/2002	80375					30.00-	
R		01/04/2002	80377					70.00-	
R		01/04/2002	80379					45.00-	
R		01/04/2002	80381					5.00-	
R		01/07/2002	80384					5.00-	
R		01/07/2002	80382					15.00-	
R		01/07/2002	80380					5.00-	
R		01/10/2002	80386					5.00-	
R		01/10/2002	80385					50.00-	
R		01/10/2002	80383					25.00-	
R		01/11/2002	80389					35.00-	
R		01/11/2002	80387					100.00-	
R		01/11/2002	80388					100.00-	
B		01/11/2002	FMIS-AR112		A/R INVOICES 20020111			180.00-	
B		01/11/2002	FMIS-AR51		A/R ADJUSTMENT-INV 114411			65.00	
R		01/14/2002	80390					15.00-	
R		01/14/2002	80391					50.00-	
R		01/16/2002	80393					30.00-	
R		01/16/2002	80394					10.00-	
R		01/16/2002	80396					20.00-	
R		01/16/2002	80397					120.00-	
R		01/16/2002	80395					70.00-	
R		01/17/2002	80399					10.00-	
R		01/18/2002	80400					5.00-	
R		01/18/2002	80398					5.00-	
R		01/22/2002	84001					33.00-	
R		01/23/2002	84004					20.00-	
R		01/23/2002	84003					20.00-	
R		01/23/2002	84002					30.00-	
R		01/24/2002	84007					5.00-	
R		01/28/2002	84006					5.00-	
R		01/28/2002	84009					20.00-	
B		01/29/2002	FMIS-AR112		A/R INVOICES 20020129			846.20-	
R		01/29/2002	84005					40.00-	
R		01/30/2002	84008					30.00-	
R		01/30/2002	84010					15.00-	
R		01/31/2002	84011					50.00-	
B		01/31/2002	FISAR431		A/R ADJ REV TO ALLOWANCE			235.00	
R		02/01/2002	84013					5.00-	
R		02/01/2002	84012					157.00-	
R		02/01/2002	84014					65.00-	
R		02/01/2002	84015					40.00-	
R		02/06/2002	84019					30.00-	
R		02/07/2002	84022					25.00-	
R		02/07/2002	84020					20.00-	

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 PERIOD: 07/01/2001 - 06/30/2002  
 4000/6000/7000/8000 ACCOUNTS ONLY

REPORT ID: FMIS-MR420  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
B	02/08/2002		FMIS-AR112	A/R INVOICES 20020208			964.00-	
R	02/08/2002		84021				10.00-	
R	02/11/2002		84025				10.00-	
R	02/11/2002		84027				70.00-	
R	02/11/2002		84023				15.00-	
R	02/11/2002		84024				85.00-	
R	02/14/2002		84029				30.00-	
R	02/15/2002		84031				148.00-	
R	02/15/2002		84026				5.00-	
R	02/15/2002		84028				130.00-	
B	02/15/2002		FMIS-ARS1	A/R ADJUSTMENT-INV 108337			201.00-	
B	02/15/2002		FMIS-AR112	A/R INVOICES 20020215			20.00-	
B	02/15/2002		84034				30.00-	
R	02/19/2002		84032				35.00-	
R	02/20/2002		84035				5.00-	
R	02/20/2002		84033				15.00-	
R	02/20/2002		84037				10.00-	
R	02/20/2002		84036				35.00-	
R	02/21/2002		84039				5.00-	
R	02/21/2002		84038				160.00-	
B	02/22/2002		FMIS-AR112	A/R INVOICES 20020225			5.00-	
B	02/25/2002		84044				15.00-	
R	02/25/2002		84042				5.00-	
R	02/25/2002		84040				45.00-	
R	02/25/2002		84047				85.00-	
R	02/27/2002		84041	A/R ADJ REV TO ALLOWANCE			80.17-	
B	02/27/2002		FISAR431				25.00-	
B	02/28/2002		84043				45.00-	
R	02/28/2002		84045				10.00-	
R	02/28/2002		84046				172.10-	
B	02/28/2002		FMIS-AR112	A/R INVOICES 20020228			10.00-	
B	02/28/2002		84049				5.00-	
R	03/01/2002		83204				5.00-	
R	03/04/2002		83202				20.00-	
R	03/04/2002		84050				60.00-	
R	03/04/2002		83203				70.00-	
R	03/05/2002		83205				25.00-	
R	03/05/2002		83201				440.00-	
R	03/05/2002		83206				5.00-	
R	03/07/2002		83206				25.00-	
R	03/07/2002		83209				105.00-	
R	03/07/2002		83207				110.00-	
R	03/08/2002		83211				5.00-	
R	03/11/2002		83214				5.00-	
R	03/11/2002		83212				10.00-	
R	03/11/2002		83210				90.52-	
R	03/11/2002		83208				105.00-	
B	03/14/2002		FMIS-AR112	A/R INVOICES 20020314			40.00-	
R	03/14/2002		83215				15.00-	
R	03/14/2002		83213					
R	03/15/2002		83217					

REPORT ID: FMIS-MR420  
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 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

CITY OF HAYWARD  
 DETAIL REVENUE AND EXPENDITURE REPORT  
 PERIOD: 07/01/2001 - 06/30/2002  
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REPORT PRINT DATE: 08/20/2002  
 PAGE NO. 284  
 TIME: 08:39

ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R		03/15/2002	83216				115.00-	
R		03/15/2002	83219				40.00-	
R		03/18/2002	83224				15.00-	
R		03/18/2002	83222				5.00-	
R		03/18/2002	83220				5.00-	
R		03/18/2002	83221				25.00-	
R		03/19/2002	83223				20.00-	
R		03/21/2002	83227				55.00-	
R		03/21/2002	83226				30.00-	
R		03/22/2002	83228				5.00-	
R		03/22/2002	83229				5.00-	
R		03/22/2002	83233				15.00-	
R		03/25/2002	83230				5.00-	
B		03/28/2002	FMIS-AR112	A/R INVOICES 20020328			205.00-	
R		03/28/2002	83234				65.00-	
R		03/28/2002	83236				25.00-	
R		03/28/2002	83238				50.00-	
R		03/28/2002	83235				5.00-	
R		03/28/2002	83240				55.00-	
R		03/29/2002	FISAR431	A/R ADJ REV TO ALLOWANCE			634.42	
B		03/31/2002	83239				20.00-	
R		04/01/2002	83237				10.00-	
R		04/01/2002	83241				20.00-	
R		04/01/2002	83243				10.00-	
R		04/03/2002	83242				40.00-	
R		04/03/2002	83244				85.00-	
R		04/03/2002	83246				10.00-	
R		04/05/2002	83247				30.00-	
R		04/05/2002	83249				45.00-	
R		04/05/2002	83248				25.00-	
R		04/08/2002	83250				5.00-	
B		04/08/2002	FMIS-AR112	A/R INVOICES 20020408			15.00-	
R		04/10/2002	83301				108.00-	
R		04/11/2002	83303				50.00-	
R		04/11/2002	83302				5.00-	
R		04/12/2002	83304				10.00-	
R		04/15/2002	83305				55.00-	
B		04/15/2002	FMIS-AR112	A/R INVOICES 20020415			35.00-	
R		04/17/2002	83307				50.00-	
R		04/17/2002	83309				30.00-	
R		04/17/2002	83311				25.00-	
R		04/18/2002	83312				10.00-	
R		04/18/2002	83310				10.00-	
R		04/18/2002	83313				30.00-	
R		04/18/2002	83315				50.00-	
B		04/18/2002	FMIS-AR112	A/R INVOICES 20020418			15.00-	
R		04/19/2002	83314				110.00-	
R		04/22/2002	83316				5.00-	
R		04/22/2002	83318				96.00-	
R		04/24/2002	83319				15.00-	
R		04/25/2002	83320					

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C I T Y O F H A Y W A R D  
 DETAIL REVENUE AND EXPENDITURE REPORT  
 PERIOD: 07/01/2001 - 06/30/2002  
 4000/6000/7000/8000 ACCOUNTS ONLY

REPORT ID: FMIS-MR420  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

OBJ	SUB	T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R	04/26/2002				83321				15.00-	
R	04/26/2002				83323				35.00-	
R	04/26/2002				83325				147.00-	
R	04/29/2002				83328				5.00-	
R	04/29/2002				83326				5.00-	
R	04/29/2002				83326	A/R INVOICES 20020429			245.00-	
B	04/29/2002				FMIS-AR112	A/R ADJ REV TO ALLOWANCE			1331.10	
B	04/30/2002				FISAR431	ALTA VISTA VET CLINIC			229.10	
B	04/30/2002				210953 SPO-10130618	RCLS CHGS AP CKS 4/12/02			229.10	
J	04/30/2002				JV070				45.00-	
R	05/01/2002				83330				45.00-	
R	05/01/2002				83332				104.00-	
B	05/02/2002				83331	FMIS-AR112			10.00-	
R	05/02/2002				83327				75.00-	
R	05/03/2002				83336				10.00-	
R	05/06/2002				83334				85.00-	
R	05/07/2002				83337				25.00-	
R	05/07/2002				83340				35.00-	
R	05/07/2002				83338				35.00-	
R	05/08/2002				83341				5.00-	
R	05/09/2002				83343				20.00-	
R	05/09/2002				83345				30.00-	
R	05/10/2002				83342				20.00-	
R	05/10/2002				83348				25.00-	
R	05/13/2002				83346				5.00-	
R	05/13/2002				83344				25.00-	
R	05/14/2002				83349				5.00-	
R	05/16/2002				83350				5.00-	
R	05/17/2002				82752				25.00-	
R	05/20/2002				82758				105.00-	
R	05/20/2002				82756				40.00-	
R	05/22/2002				82751				60.00-	
R	05/22/2002				82753				40.00-	
R	05/22/2002				82755				105.00-	
R	05/22/2002				82757				170.00-	
R	05/22/2002				82759				86.00-	
R	05/22/2002				82761				10.00-	
B	05/23/2002				FMIS-AR112	A/R INVOICES 20020523			165.00-	
R	05/23/2002				83347				15.00-	
R	05/23/2002				82763				65.00-	
R	05/23/2002				82760				15.00-	
R	05/23/2002				82765				50.00-	
R	05/24/2002				82762				25.00-	
R	05/24/2002				82769				5.00-	
R	05/28/2002				82767				60.00-	
R	05/28/2002				82766				85.00-	
R	05/28/2002				82768				83.46-	
R	05/30/2002				82770				45.00-	
B	05/31/2002				FISAR431	A/R ADJ REV TO ALLOWANCE				
B	05/31/2002				FMIS-AR112	A/R INVOICES 20020531				



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 DETAIL REVENUE AND EXPENDITURE REPORT  
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REPORT ID: FMIS-MR420  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

ACCOUNT- OBJ SUB T S DATE ACCOUNT DESCRIPTION CHECK# REFERENCE TRANSACTION DESCRIPTION CURRENT BUDGET ENCUMBRANCE REVENUE/ EXPENSE BUDGET BALANCE

ACCOUNT- OBJ SUB T S DATE	ACCOUNT DESCRIPTION	CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R 07/23/2001		80793				25.00-	
R 07/27/2001		80796				25.00-	
R 07/30/2001		80794				305.00-	
B 07/31/2001		FISAR431	A/R ADJ REV TO ALLOWANCE			166.27	
R 08/03/2001		80798				65.00-	
R 08/03/2001		80800				90.00-	
R 08/10/2001		80303				220.00-	
B 08/13/2001		FMIS-AR112	A/R INVOICES 20010813			50.00-	
R 08/17/2001		80308				65.00-	
R 08/17/2001		80311				205.00-	
R 08/27/2001		80317				40.00-	
R 08/27/2001		80319				40.00-	
R 08/29/2001		80316				310.00-	
B 08/29/2001		FMIS-AR112	A/R INVOICES 20010829			40.00-	
B 08/31/2001		FISAR431	A/R ADJ REV TO ALLOWANCE			227.14	
R 09/04/2001		80323				40.00-	
R 09/04/2001		80327				25.00-	
R 09/07/2001		80325				190.00-	
R 09/07/2001		80328				215.00-	
B 09/14/2001		FMIS-AR112	A/R INVOICES 20010914			21300.00-	
R 09/17/2001		80332				130.00-	
R 09/19/2001		80334				50.00-	
R 09/26/2001		80336				25.00-	
R 09/26/2001		80341				70.00-	
B 09/26/2001		FMIS-AR112	A/R INVOICES 20010926			40.00-	
R 09/27/2001		80342				25.00-	
R 09/28/2001		80343				70.28	
B 09/30/2001		FISAR431	A/R ADJ REV TO ALLOWANCE			115.00-	
R 10/02/2001		80344				40.00-	
R 10/04/2001		80346				230.00-	
B 10/09/2001		FMIS-AR112	A/R INVOICES 20011009			80.00-	
R 10/11/2001		80350				25.00-	
R 10/15/2001		80254				145.00-	
R 10/18/2001		80256				185.00-	
R 10/22/2001		80259				40.00-	
R 10/22/2001		80252				25.00-	
R 10/22/2001		80257				80.00-	
R 10/25/2001		80264				65.00-	
B 10/26/2001		FMIS-AR112	A/R INVOICES 20011026			26.27	
B 10/31/2001		FISAR431	A/R ADJ REV TO ALLOWANCE			180.00-	
R 11/01/2001		80271				65.00-	
R 11/02/2001		80272				75.00-	
R 11/02/2001		80273				90.00-	
R 11/07/2001		80276				145.00-	
R 11/09/2001		80278				25.00-	
R 11/13/2001		80280				195.00-	
B 11/16/2001		FMIS-AR112	A/R INVOICES 20011116			245.00-	
R 11/16/2001		80282				115.00-	
R 11/28/2001		80288				50.00-	
R 11/29/2001		80292				21275.00-	
B 11/29/2001		FMIS-AR112	A/R INVOICES 20011129				

OBJ	SUB T	S	DATE	ACCOUNT- DESCRIPTION	ACCOUNT CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
B			12/01/2001	FISAR431		A/R ADJ REV TO ALLOWANCE			13.73-	
R			12/06/2001	80299					195.00-	
R			12/06/2001	80298					80.00-	
R			12/10/2001	80353					80.00-	
R			12/11/2001	80354					65.00-	
R			12/11/2001	80356					25.00-	
R			12/13/2001	80358					50.00-	
B			12/18/2001	FMIS-AR112		A/R INVOICES 20011218			90.00-	
R			12/19/2001	80360					25.00-	
R			12/19/2001	80362					40.00-	
R			12/19/2001	80359					40.00-	
R			12/20/2001	80363					25.00-	
R			12/21/2001	80365					40.00-	
R			12/21/2001	80364					100.00-	
R			12/28/2001	80370					40.00-	
J			12/31/2001	JV015		RCLS BILLING ALAMEDA CNTY			42550.00	
R			12/31/2001	80369					185.00-	
R			12/31/2001	80371					80.00-	
B			12/31/2001	FISAR431		A/R ADJ REV TO ALLOWANCE			288.14	
R			01/02/2002	80374					25.00-	
R			01/04/2002	80377					10.00-	
R			01/04/2002	80379					40.00-	
R			01/04/2002	80387					120.00-	
R			01/11/2002	80388					40.00-	
B			01/11/2002	FMIS-AR112		A/R INVOICES 20020111			40.00-	
B			01/11/2002	FMIS-AR51		A/R ADJUSTMENT-INV 114411			240.00-	
R			01/16/2002	80392					40.00-	
R			01/16/2002	80394					300.00-	
R			01/16/2002	80397					40.00-	
B			01/29/2002	FMIS-AR112		A/R INVOICES 20020129			40.00-	
R			01/29/2002	84005					100.00-	
R			01/30/2002	84010					120.00-	
B			01/31/2002	FISAR431		A/R ADJ REV TO ALLOWANCE			40.00-	
R			02/01/2002	84012					195.00	
R			02/01/2002	84014					40.00-	
R			02/01/2002	84015					105.00-	
R			02/01/2002	84022					40.00-	
R			02/07/2002	84020					230.00-	
R			02/07/2002	FMIS-AR112		A/R INVOICES 20020208			40.00-	
B			02/08/2002	84021					21275.00-	
R			02/08/2002	84025					25.00-	
R			02/11/2002	84027					40.00-	
R			02/11/2002	84029					165.00-	
R			02/14/2002	84031					40.00-	
R			02/15/2002	84038					25.00-	
B			02/15/2002	FMIS-AR51		A/R ADJUSTMENT-INV 108337			25.00-	
B			02/15/2002	FMIS-AR112		A/R INVOICES 20020215			40.00	
R			02/19/2002	84032					290.00-	
R			02/20/2002	84037					150.00-	
R			02/20/2002	84038					25.00-	
B			02/25/2002	FMIS-AR112		A/R INVOICES 20020225			40.00-	
									180.00-	

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ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R		02/27/2002	84047	A/R ADJ REV TO ALLOWANCE			65.00-	
B		02/28/2002	FISAR431				100.21-	
R		02/28/2002	84043				25.00-	
R		02/28/2002	84046				40.00-	
B		02/28/2002	FMIS-AR112	A/R INVOICES 20020228			120.00-	
R		03/01/2002	84049				40.00-	
R		03/04/2002	83204				40.00-	
R		03/04/2002	83202				40.00-	
R		03/04/2002	84050				40.00-	
R		03/05/2002	83201				65.00-	
R		03/07/2002	83206				145.00-	
R		03/07/2002	83209				40.00-	
R		03/08/2002	83207				25.00-	
R		03/11/2002	83211				40.00-	
R		03/11/2002	83210				25.00-	
R		03/11/2002	83208				40.00-	
R		03/14/2002	83215				25.00-	
R		03/14/2002	83213				40.00-	
R		03/14/2002	83217				25.00-	
R		03/15/2002	83216				40.00-	
R		03/18/2002	83222				54.00-	
R		03/18/2002	83221				185.00-	
R		03/21/2002	83227				40.00-	
R		03/25/2002	83233				51.00-	
B		03/28/2002	FMIS-AR112	A/R INVOICES 20020328			65.00-	
R		03/28/2002	83234				100.00-	
R		03/28/2002	83236				120.00-	
R		03/28/2002	83238				130.00-	
R		03/29/2002	83240				215.00	
B		03/31/2002	FISAR431	A/R ADJ REV TO ALLOWANCE			40.00-	
R		04/01/2002	83239				25.00-	
R		04/01/2002	83241				40.00-	
R		04/03/2002	83242				40.00-	
R		04/05/2002	83247				80.00-	
R		04/05/2002	83248				340.00-	
R		04/10/2002	83301				150.00-	
R		04/11/2002	83303				40.00-	
B		04/15/2002	FMIS-AR112	A/R INVOICES 20020415			40.00-	
R		04/17/2002	83307				40.00-	
R		04/18/2002	83311				40.00-	
R		04/18/2002	83312				40.00-	
R		04/18/2002	83313				40.00-	
R		04/18/2002	83316				40.00-	
R		04/22/2002	83319				120.00-	
R		04/24/2002	83319				39.00-	
R		04/24/2002	83319				80.00-	
R		04/25/2002	83320				80.00-	
R		04/26/2002	83321				65.00-	
R		04/26/2002	83325				40.00-	
R		04/29/2002	83326				50.00-	
R		04/29/2002	83324				130.00-	
B		04/29/2002	FMIS-AR112	A/R INVOICES 20020429				

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OBJ	SUB T	S	DATE	ACCOUNT CHECK#	DESCRIPTION REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE	BUDGET BALANCE
B			04/30/2002	FTSAR431		A/R ADJ REV TO ALLOWANCE			450.00	
R			05/01/2002	83330					325.00-	
R			05/01/2002	83332					25.00-	
R			05/03/2002	83327					40.00-	
R			05/07/2002	83334					25.00-	
R			05/07/2002	83338					25.00-	
B			05/09/2002	FMIS-AR112		A/R INVOICES 20020509			57.00-	
R			05/09/2002	83341					180.00-	
R			05/10/2002	83345					65.00-	
R			05/13/2002	83346					40.00-	
R			05/13/2002	83344					80.00-	
R			05/16/2002	83350					40.00-	
R			05/20/2002	82756					25.00-	
R			05/22/2002	82751					60.00-	
R			05/22/2002	82753					120.00-	
R			05/22/2002	82755					40.00-	
R			05/22/2002	82757					40.00-	
R			05/22/2002	82759					40.00-	
R			05/23/2002	82763					65.00-	
R			05/23/2002	82760					2.08-	
R			05/28/2002	82769					60.00-	
R			05/28/2002	82767					120.00-	
R			05/28/2002	82768					40.00-	
R			05/30/2002	82770		A/R ADJ REV TO ALLOWANCE			2.08-	
B			05/31/2002	FISAR431					60.00-	
R			06/05/2002	82776					120.00-	
R			06/05/2002	82772					40.00-	
R			06/06/2002	82777					80.00-	
R			06/10/2002	82783					80.00-	
R			06/11/2002	82782					40.00-	
R			06/14/2002	82786					80.00-	
R			06/21/2002	82795					125.00-	
R			06/21/2002	82794					40.00-	
R			06/26/2002	82799					40.00-	
R			06/27/2002	82800					40.00-	
R			06/27/2002	82797					165.00-	
R			06/28/2002	82792					90.00	
B			06/30/2002	FISAR431		A/R ADJ REV TO ALLOWANCE	14100.00-*	0.00 *	35211.92-*	21111.92 *
TOTAL ANIMAL IMPOUNDING										
POLICE-AC-OWNER SERVICES ANNUAL BUDGET										
						BAL FRWD	14000.00-	0.00		
R			07/02/2001	80775					4.00-	
R			07/06/2001	80779					58.00-	
R			07/06/2001	80777					33.00-	
R			07/09/2001	80780					4.00-	
R			07/09/2001	80781					50.00-	
R			07/12/2001	80783					25.00-	
R			07/13/2001	80784					4.00-	
R			07/16/2001	80787					25.00-	
R			07/18/2001	80788					30.00-	

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ACCOUNT-  
 OBJ SUB T S DATE  
 \*\*\*\*\*

ACCOUNT DESCRIPTION  
 CHECK# REFERENCE  
 \*\*\*\*\*

TRANSACTION DESCRIPTION  
 \*\*\*\*\*

CURRENT  
 BUDGET  
 \*\*\*\*\*

REVENUE/  
 EXPENSE  
 \*\*\*\*\*

BUDGET  
 BALANCE  
 \*\*\*\*\*

ACCOUNT- OBJ SUB T S DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	REVENUE/ EXPENSE	BUDGET BALANCE
R 07/18/2001	80790			108.00-	
R 07/19/2001	80791			14.00-	
R 07/20/2001	80786			199.00-	
R 07/20/2001	80792			50.00-	
B 07/20/2001	FMIS-AR112	A/R INVOICES 20010720		100.00-	
R 07/30/2001	80794			240.00-	
B 07/31/2001	FISAR431	A/R ADJ REV TO ALLOWANCE		30.59	
R 08/03/2001	80798			74.00-	
R 08/03/2001	80800			63.00-	
R 08/09/2001	80302			25.00-	
R 08/10/2001	80303			218.00-	
B 08/13/2001	FMIS-AR112	A/R INVOICES 20010813		25.00-	
R 08/16/2001	80309			30.00-	
R 08/17/2001	80310			50.00-	
R 08/17/2001	80308			25.00-	
R 08/17/2001	80311			58.00-	
R 08/20/2001	80312			4.00-	
R 08/24/2001	80314			91.00-	
R 08/29/2001	80319			279.00-	
R 08/29/2001	80316			4.00-	
R 08/30/2001	80324	A/R ADJ REV TO ALLOWANCE		235.59	
B 08/31/2001	FISAR431			24.00-	
R 08/31/2001	80322			4.00-	
R 09/04/2001	80321			161.00-	
R 09/07/2001	80325			145.00-	
R 09/07/2001	80328			10.00-	
B 09/07/2001	FMIS-AR112	A/R INVOICES 20010907		4.00-	
R 09/10/2001	80331			4.00-	
R 09/10/2001	80330			376.65-	
B 09/14/2001	FMIS-AR112	A/R INVOICES 20010914		246.00-	
R 09/17/2001	80332			18.00-	
R 09/19/2001	80335			4.00-	
R 09/20/2001	80337			25.00-	
R 09/24/2001	80340			108.00-	
R 09/26/2001	80336			157.00-	
R 09/26/2001	80341			4.00-	
R 09/28/2001	80343	A/R ADJ REV TO ALLOWANCE		45.58	
B 09/30/2001	FISAR431			118.00-	
R 10/02/2001	80344	A/R INVOICES 20011009		160.00-	
B 10/09/2001	FMIS-AR112			354.00-	
R 10/11/2001	80350			20.00-	
R 10/15/2001	80255			10.00-	
R 10/15/2001	80254			25.00-	
R 10/15/2001	80261			200.00-	
R 10/22/2001	80259			75.00-	
R 10/22/2001	80252			4.00-	
R 10/22/2001	80260			25.00-	
R 10/22/2001	80262			86.00-	
R 10/25/2001	80264			4.00-	
R 10/29/2001	80267			4.41-	
B 10/31/2001	FISAR431	A/R ADJ REV TO ALLOWANCE			

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ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT CHECK#	DESCRIPTION REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
B		10/31/2001	FMIS-AR112	A/R INVOICES 20011031				25.00-	
R		11/01/2001	80271					251.00-	
R		11/02/2001	80273					25.00-	
R		11/03/2001	80275					104.00-	
R		11/07/2001	80276					109.00-	
R		11/09/2001	80278					68.00-	
R		11/13/2001	80279					10.00-	
R		11/15/2001	80281					25.00-	
B		11/16/2001	FMIS-AR112	A/R INVOICES 20011116				105.00-	
R		11/16/2001	80282					112.00-	
R		11/19/2001	80286					50.00-	
R		11/23/2001	80287					24.00-	
R		11/26/2001	80289					50.00-	
R		11/28/2001	80288					276.00-	
R		11/28/2001	80291					127.00-	
R		11/29/2001	80292					111.00-	
B		11/29/2001	FMIS-AR112	A/R INVOICES 20011129				25.00-	
R		11/30/2001	80295					54.00-	
B		12/01/2001	FISAR431	A/R ADJ REV TO ALLOWANCE				78.97	
R		12/03/2001	80296					4.00-	
R		12/06/2001	80299					380.00-	
R		12/10/2001	80351					4.00-	
R		12/10/2001	80353					25.00-	
R		12/10/2001	80355					12.00-	
R		12/10/2001	80355					12.00-	
R		12/10/2001	80352					12.00-	
R		12/11/2001	80355					43.00-	
R		12/11/2001	80354					40.00-	
R		12/11/2001	80356					30.00-	
R		12/12/2001	80357					119.00-	
R		12/13/2001	80358					16.00-	
R		12/14/2001	80300					87.00-	
R		12/17/2001	80361					372.00-	
B		12/18/2001	FMIS-AR112	A/R INVOICES 20011218				50.00-	
R		12/19/2001	80360					98.00-	
R		12/19/2001	80362					14.00-	
R		12/19/2001	80359					4.00-	
R		12/21/2001	80365					37.00-	
R		12/21/2001	80364					93.00-	
R		12/21/2001	80368					4.00-	
R		12/21/2001	80366					4.00-	
R		12/24/2001	80367					25.00-	
B		12/26/2001	FMIS-AR112	A/R INVOICES 20011226				83.00-	
R		12/28/2001	80370					4.00-	
R		12/28/2001	JV043	RECORD RV80347 10/01				25.00-	
R		12/31/2001	80372					4.00-	
R		12/31/2001	80376					4.00-	
R		12/31/2001	80369					54.00-	
R		12/31/2001	80371					12.00-	
R		12/31/2001	80373					224.00-	
B		12/31/2001	FISAR431	A/R ADJ REV TO ALLOWANCE				182.79	

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 EXPENSE  
 BUDGET  
 BALANCE

ENCUMBRANCE

CURRENT  
 BUDGET

ACCOUNT DESCRIPTION  
 CHECK# REFERENCE

TRANSACTION DESCRIPTION

OBJ	SUB	T	S	DATE	ACCOUNT DESCRIPTION	CHECK# REFERENCE	TRANSACTION DESCRIPTION	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R	01/04/2002				80378				25.00-	
R	01/04/2002				80375				4.00-	
R	01/04/2002				80377				68.00-	
R	01/04/2002				80379				4.00-	
R	01/07/2002				80382				38.00-	
R	01/10/2002				80385				29.00-	
R	01/10/2002				80383				33.00-	
R	01/10/2002				80389				37.00-	
R	01/11/2002				80387				29.00-	
R	01/11/2002				80388				154.34-	
R	01/11/2002				FMIS-AR112		A/R INVOICES 20020111		35.00	
B	01/11/2002				FMIS-ARS1		A/R ADJUSTMENT-INV 114411		12.00-	
B	01/11/2002				80391				20.00-	
R	01/14/2002				80393				74.00-	
R	01/16/2002				80397				4.00-	
R	01/16/2002				80395				50.00-	
R	01/16/2002				80399				49.00-	
R	01/17/2002				84001				4.00-	
R	01/22/2002				84004				37.00-	
R	01/23/2002				84003				116.00-	
R	01/23/2002				84002				130.00-	
R	01/24/2002				84007				75.00-	
B	01/29/2002				FMIS-AR112		A/R INVOICES 20020129		29.00-	
R	01/29/2002				84005				24.00-	
R	01/30/2002				84008				40.00	
R	01/30/2002				84010				4.00-	
B	01/31/2002				FISAR431		A/R ADJ REV TO ALLOWANCE		25.00-	
R	02/01/2002				84012				8.00-	
R	02/01/2002				84014				29.00-	
R	02/01/2002				84015				29.00-	
R	02/01/2002				84019				4.00-	
R	02/06/2002				84022				20.00-	
R	02/07/2002				84020				23.00-	
B	02/08/2002				FMIS-AR112		A/R INVOICES 20020208		4.00-	
R	02/08/2002				84021				29.00-	
R	02/11/2002				84027				4.00-	
R	02/11/2002				84023				35.00-	
R	02/11/2002				84024				118.00-	
R	02/11/2002				84031				78.00-	
R	02/15/2002				84028				35.00-	
B	02/15/2002				FMIS-AR112		A/R INVOICES 20020215		4.00-	
R	02/19/2002				84034				29.00-	
R	02/20/2002				84035				4.00-	
R	02/21/2002				84036				4.00-	
R	02/21/2002				84039				54.00-	
B	02/25/2002				FMIS-AR112		A/R INVOICES 20020225		156.00-	
R	02/25/2002				84042				4.00-	
R	02/25/2002				84047				33.00-	
R	02/27/2002				84041				51.00-	
B	02/28/2002				FISAR431		A/R ADJ REV TO ALLOWANCE		227.59	

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R	02/28/2002	84043					43.00-	
R	02/28/2002	84045					37.00-	
R	02/28/2002	84046					4.00-	
B	02/28/2002	FMIS-AR112	A/R INVOICES 20020228				275.00-	
R	03/01/2002	84049					4.00-	
R	03/04/2002	83202					10.00-	
R	03/04/2002	84050					29.00-	
R	03/05/2002	83203					34.00-	
R	03/05/2002	83205					79.00-	
R	03/05/2002	83201					35.00-	
R	03/07/2002	83206					4.00-	
R	03/07/2002	83209					16.00-	
R	03/08/2002	83207					28.00-	
R	03/11/2002	83211					29.00-	
R	03/11/2002	83210					4.00-	
R	03/11/2002	83208					20.00-	
B	03/14/2002	FMIS-AR112	A/R INVOICES 20020314				53.00-	
R	03/14/2002	83215					72.00-	
R	03/14/2002	83217					33.00-	
R	03/15/2002	83216					4.00-	
R	03/15/2002	83219					133.00-	
R	03/18/2002	83224					8.00-	
R	03/19/2002	83223					14.00-	
R	03/21/2002	83227					20.00-	
R	03/21/2002	83226					25.00-	
R	03/25/2002	83233					4.00-	
R	03/26/2002	83231					170.00-	
B	03/28/2002	FMIS-AR112	A/R INVOICES 20020328				50.00-	
R	03/28/2002	83234					33.00-	
R	03/28/2002	83238					54.00-	
R	03/28/2002	83240					87.77	
R	03/29/2002	FISAR431	A/R ADJ REV TO ALLOWANCE				25.00-	
B	03/31/2002	83239					29.00-	
R	04/01/2002	83241					25.00-	
R	04/03/2002	83242					29.00-	
R	04/03/2002	83244					25.00-	
R	04/03/2002	83246					100.00-	
R	04/05/2002	83249					4.00-	
R	04/05/2002	83248					50.00-	
B	04/08/2002	FMIS-AR112	A/R INVOICES 20020408				25.00-	
R	04/10/2002	83301					25.00-	
R	04/11/2002	83303					93.00-	
R	04/11/2002	83302					54.00-	
R	04/15/2002	83305					4.00-	
B	04/15/2002	FMIS-AR112	A/R INVOICES 20020415				33.00-	
R	04/17/2002	83307					33.00-	
R	04/17/2002	83309					78.00-	
R	04/17/2002	83311					33.00-	
R	04/18/2002	83312					29.00-	
R	04/18/2002	83313					18.00-	
R	04/18/2002						4.00-	
R	04/18/2002						29.00-	

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OBJ	SUB	T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R	04/18/2002				83315	A/R INVOICES 20020418			29.00-	
B	04/18/2002				FMIS-AR112				35.00-	
R	04/22/2002				83316				25.00-	
R	04/25/2002				83320				25.00-	
R	04/26/2002				83321				8.00-	
R	04/26/2002				83323				50.00-	
R	04/26/2002				83325				10.00-	
R	04/26/2002				83322				85.00-	
B	04/29/2002				FMIS-AR112	A/R INVOICES 20020429			14.00-	
B	04/30/2002				FISAR431	A/R ADJ REV TO ALLOWANCE			65.00-	
R	05/01/2002				83330				50.00-	
R	05/01/2002				83332				75.00-	
B	05/02/2002				FMIS-AR112	A/R INVOICES 20020502			4.00-	
R	05/02/2002				83331				69.00-	
R	05/03/2002				83327				82.00-	
R	05/07/2002				83334				12.00-	
R	05/07/2002				83337				12.00-	
R	05/07/2002				83340				39.00-	
R	05/07/2002				83338				4.00-	
R	05/08/2002				83339				20.00-	
B	05/09/2002				FMIS-AR112	A/R INVOICES 20020509			8.00-	
R	05/09/2002				83341				50.00-	
R	05/09/2002				83343				4.00-	
R	05/10/2002				83342				29.00-	
R	05/13/2002				83348				29.00-	
R	05/14/2002				83349				45.00-	
R	05/20/2002				82756				79.00-	
R	05/22/2002				82751				8.00-	
R	05/22/2002				82753				49.00-	
R	05/22/2002				82757				53.00-	
R	05/22/2002				82759				154.00-	
R	05/22/2002				82761				25.00-	
B	05/23/2002				FMIS-AR112	A/R INVOICES 20020523			58.00-	
R	05/23/2002				82763				4.00-	
R	05/23/2002				82760				84.00-	
R	05/23/2002				82765				50.00-	
R	05/24/2002				82769				4.00-	
R	05/28/2002				82766				32.00-	
R	05/28/2002				82768				38.00-	
R	05/28/2002				82770				21.75	
B	05/30/2002				FISAR431	A/R ADJ REV TO ALLOWANCE			75.00-	
B	05/31/2002				FMIS-AR112	A/R INVOICES 20020531			40.00-	
R	06/03/2002				82775				173.00-	
R	06/05/2002				82776				25.00-	
R	06/05/2002				82774				61.00-	
R	06/06/2002				82778				29.00-	
R	06/06/2002				82777				35.00-	
R	06/10/2002				82783				103.00-	
R	06/10/2002				82780				41.00-	
R	06/11/2002				82782				4.00-	
R	06/13/2002				82785				4.00-	

OBJ	SUB T	S	DATE	ACCOUNT- DESCRIPTION	ACCOUNT CHECK#	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
B	06/14/2002			FMIS-AR112		A/R INVOICES 20020614			110.00-	
R	06/14/2002			82786					5.00-	
R	06/14/2002			82787					55.00-	
R	06/17/2002			82788					4.00-	
R	06/20/2002			82793					4.00-	
R	06/21/2002			82795					4.00-	
R	06/21/2002			82794					19.00-	
R	06/21/2002			82796					16.00-	
R	06/24/2002			82798					4.00-	
R	06/26/2002			82799					8.00-	
B	06/26/2002			FMIS-AR112		A/R INVOICES 20020626			20.00-	
R	06/27/2002			82800					8.00-	
R	06/27/2002			82792					26.00-	
R	06/28/2002			82792					75.00-	
R	06/28/2002			83252					4.00-	
B	06/30/2002			FISAR431		A/R ADJ REV TO ALLOWANCE	14000.00-*	0.00 *	161.10	1048.33-*
				TOTAL		POLICE-AC-OWNER SERVICES		0.00 *	12951.67-*	
4866	8			POLICE-AC-RENTAL		ANNUAL BUDGET	500.00-	0.00		
				80786					2.00-	
				80800					30.00-	
				80336					14.00-	
				80382					170.00-	
				84038					170.00-	
				83214					11.00-	
				83232					18.00-	
				209397		SPO-10129582 HAYWARD SHELTER VOLUNTEER			170.00	
				83249					4.00-	
				83328					33.00-	
				83347					8.00-	
				82791					22.00-	
				TOTAL		POLICE-AC-RENTAL	500.00-*	0.00 *	312.00-*	188.00-*
4867	8			POLICE-AC-VACCINATIONS		ANNUAL BUDGET	16030.00-	0.00		
				80773					25.00-	
				80775					8.00-	
				80776					50.00-	
				80779					159.00-	
				80777					107.00-	
				80778					8.00-	
				80780					16.00-	
				80781					25.00-	
				80782					67.00-	
				80783					49.00-	
				80789					17.00-	
				80785					17.00-	
				80788					59.00-	
				80790					67.00-	
				80791					8.00-	

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ACCOUNT-  
 OBJ SUB T S DATE  
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 ACCOUNT DESCRIPTION  
 CHECK# REFERENCE  
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 TRANSACTION DESCRIPTION  
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 ENCUMBRANCE  
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 CURRENT  
 BUDGET  
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 REVENUE/  
 EXPENSE  
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 BUDGET  
 BALANCE  
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ACCOUNT- OBJ SUB T S DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	ENCUMBRANCE	CURRENT BUDGET	REVENUE/ EXPENSE	BUDGET BALANCE
R 07/20/2001	80786				352.00-	
B 07/20/2001	FMIS-AR112	A/R INVOICES 20010720			9.00-	
R 07/23/2001	80793				8.00-	
R 07/27/2001	80796				83.00-	
R 07/30/2001	80799				83.00-	
R 07/30/2001	80797				51.00-	
R 07/30/2001	80794				247.00-	
R 07/30/2001	FISAR431	A/R ADJ REV TO ALLOWANCE			50.00	
B 07/31/2001	200144	SPO-10124205 ALISAL PET CLINIC			8.00	
O 07/31/2001	80798				195.00-	
R 08/03/2001	80800				124.00-	
R 08/10/2001	80303				116.00-	
R 08/10/2001	80305				34.00-	
R 08/10/2001	80304				17.00-	
R 08/13/2001	80306				17.00-	
R 08/13/2001	FMIS-AR112	A/R INVOICES 20010813			16.00-	
B 08/13/2001	80307				17.00-	
R 08/15/2001	80309				93.00-	
R 08/16/2001	80308				144.00-	
R 08/17/2001	80311				17.00-	
R 08/17/2001	80312				16.00-	
R 08/22/2001	80313				8.00-	
R 08/24/2001	80314				17.00-	
R 08/27/2001	80318				16.00-	
R 08/27/2001	80317				34.00-	
R 08/27/2001	80315				74.00-	
R 08/27/2001	80319				328.00-	
R 08/29/2001	80316				8.00-	
R 08/30/2001	80324				8.00	
B 08/31/2001	FISAR431	A/R ADJ REV TO ALLOWANCE			8.00-	
R 08/31/2001	80322				8.00-	
R 09/04/2001	80321				8.00-	
R 09/04/2001	80326				17.00-	
R 09/04/2001	80323				8.00-	
R 09/06/2001	80327				235.00-	
R 09/07/2001	80325				174.00-	
R 09/07/2001	80328				42.00-	
R 09/07/2001	80331				16.00-	
R 09/10/2001	80330				9.00-	
R 09/10/2001	FMIS-AR112	A/R INVOICES 20010914			157.00-	
B 09/14/2001	80332				16.00-	
R 09/17/2001	80335				16.00-	
R 09/19/2001	80334				16.00-	
R 09/19/2001	80337				17.00-	
R 09/20/2001	80340				169.00-	
R 09/24/2001	80336				125.00-	
R 09/26/2001	80341				8.00-	
R 09/26/2001	80342				33.00-	
R 09/27/2001	80343				17.00	
O 09/28/2001	201653	SPO-10124984 SEBESTYEN, JENNY				
O 09/30/2001	201807	SPO-10125178 FOUR CORNERS VETERINARY				
O 09/30/2001					9.00	

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OBJ	SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
B	09/30/2001			FISAR431	A/R ADJ REV TO ALLOWANCE			9.00	
R	10/01/2001			80345				17.00-	
R	10/02/2001			80344				199.00-	
R	10/04/2001			80346				8.00-	
R	10/09/2001			80348				34.00-	
R	10/11/2001			80350				356.00-	
R	10/15/2001			80255				76.00-	
R	10/15/2001			80254				8.00-	
R	10/15/2001			80253				16.00-	
R	10/18/2001			80256				41.00-	
R	10/22/2001			80261				42.00-	
R	10/22/2001			80259				215.00-	
R	10/22/2001			80252				25.00-	
R	10/22/2001			80260				25.00-	
R	10/22/2001			80257				8.00-	
R	10/22/2001			80262				41.00-	
R	10/25/2001			80263				34.00-	
R	10/25/2001			80264				117.00-	
B	10/26/2001			FMIS-AR112	A/R INVOICES 20011026			8.00-	
R	10/29/2001			80267				8.00-	
R	10/29/2001			80268				25.00-	
R	10/31/2001			80269				204.00-	
R	11/01/2001			80271				16.00-	
R	11/01/2001			80270				42.00-	
R	11/02/2001			80272				24.00-	
R	11/02/2001			80273				58.00-	
R	11/03/2001			80275				33.00-	
R	11/05/2001			80274				122.00-	
R	11/07/2001			80276				17.00-	
R	11/08/2001			80277				99.00-	
R	11/09/2001			80278				25.00-	
R	11/13/2001			80280				8.00-	
R	11/16/2001			80283				8.00-	
B	11/16/2001			FMIS-AR112	A/R INVOICES 20011116			8.00-	
R	11/16/2001			80282				141.00-	
R	11/19/2001			80286				33.00-	
R	11/19/2001			80285				8.00-	
R	11/19/2001			80284				25.00-	
R	11/23/2001			80287				16.00-	
R	11/26/2001			80289				50.00-	
R	11/26/2001			80290				34.00-	
R	11/28/2001			80288				244.00-	
R	11/28/2001			80291				74.00-	
R	11/30/2001			80295				25.00-	
R	12/03/2001			80296				25.00-	
R	12/03/2001			80297				8.00-	
R	12/06/2001			80299				264.00-	
R	12/06/2001			80298				26.00-	
R	12/10/2001			80351				8.00-	
R	12/10/2001			80353				41.00-	
R	12/10/2001			80355				24.00-	

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 ACCOUNT DESCRIPTION  
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 EXPENSE  
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ACCOUNT- OBJ SUB T S DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R 12/10/2001	80355				24.00	
R 12/10/2001	80352				84.00	
R 12/10/2001	80355				24.00	
R 12/11/2001	80355				57.00	
R 12/11/2001	80354				50.00	
R 12/11/2001	80356				49.00	
R 12/12/2001	80357				58.00	
R 12/13/2001	80358				40.00	
R 12/14/2001	80300				58.00	
R 12/17/2001	80361				32.00	
B 12/18/2001	FMIS-AR112	A/R INVOICES 20011218			25.00	
R 12/19/2001	80360				75.00	
R 12/19/2001	80362				50.00	
R 12/19/2001	80359				16.00	
R 12/20/2001	80363				25.00	
R 12/21/2001	80365				48.00	
R 12/21/2001	80364				58.00	
R 12/21/2001	80368				25.00	
R 12/21/2001	80366				8.00	
R 12/24/2001	80367				50.00	
R 12/28/2001	80370				9.00	
J 12/31/2001	JV043	RECORD RV80347 10/01			17.00	
R 12/31/2001	80372				50.00	
R 12/31/2001	80376				32.00	
R 12/31/2001	80369				57.00	
R 12/31/2001	80371				74.00	
R 12/31/2001	80373				8.00	
B 12/31/2001	FISAR431	A/R ADJ REV TO ALLOWANCE			8.00	
R 01/02/2002	80374				34.00	
R 01/04/2002	80378				41.00	
R 01/04/2002	80375				108.00	
R 01/04/2002	80377				75.00	
R 01/04/2002	80379				17.00	
R 01/04/2002	80381				8.00	
R 01/07/2002	80384				33.00	
R 01/07/2002	80382				17.00	
R 01/07/2002	80380				17.00	
R 01/10/2002	80386				83.00	
R 01/10/2002	80385				25.00	
R 01/10/2002	80383				32.00	
R 01/10/2002	80389				116.00	
R 01/11/2002	80387				17.00	
R 01/11/2002	80388				16.00	
B 01/11/2002	FMIS-AR112	A/R INVOICES 20020111			8.00	
B 01/11/2002	FMIS-AR51	A/R ADJUSTMENT-INV 114411			33.00	
R 01/14/2002	80390				81.00	
R 01/14/2002	80391				57.00	
R 01/16/2002	80393				26.00	
R 01/16/2002	80394				59.00	
R 01/16/2002	80396				67.00	
R 01/16/2002	80397				67.00	
R 01/16/2002	80395				67.00	

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ACCOUNT-  
 OBJ SUB T S DATE  
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 ACCOUNT DESCRIPTION  
 CHECK# REFERENCE  
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 CURRENT BUDGET  
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ACCOUNT- OBJ SUB T S DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
R 01/17/2002	80399				16.00-	
R 01/18/2002	80400				8.00-	
R 01/18/2002	80398				17.00-	
R 01/23/2002	84004				33.00-	
R 01/23/2002	84003				50.00-	
R 01/23/2002	84002				33.00-	
R 01/23/2002	84007				16.00-	
R 01/24/2002	84006				8.00-	
R 01/28/2002	84009				59.00-	
R 01/28/2002	84008				9.00-	
B 01/29/2002	FMIS-AR112	A/R INVOICES 20020129			25.00-	
R 01/29/2002	84005				24.00-	
R 01/30/2002	84010				42.00-	
R 01/30/2002	84011				34.00-	
R 01/31/2002	84011				8.00	
B 01/31/2002	FISAR431	A/R ADJ REV TO ALLOWANCE			8.00-	
R 02/01/2002	84013				51.00-	
R 02/01/2002	84012				41.00-	
R 02/01/2002	84014				32.00-	
R 02/01/2002	84015				24.00-	
R 02/06/2002	84019				57.00-	
R 02/07/2002	84022				68.00-	
R 02/07/2002	84020				16.00-	
R 02/08/2002	84021				8.00-	
R 02/11/2002	84025				75.00-	
R 02/11/2002	84027				24.00-	
R 02/11/2002	84023				8.00-	
R 02/11/2002	84024				102.00-	
R 02/14/2002	84029				25.00-	
R 02/15/2002	84031				26.00-	
R 02/15/2002	84026				58.00-	
R 02/15/2002	84028				41.00-	
R 02/19/2002	84034				16.00-	
R 02/19/2002	84035				59.00-	
R 02/20/2002	84032				8.00-	
R 02/20/2002	84033				25.00-	
R 02/20/2002	84037				25.00-	
R 02/20/2002	84036				8.00-	
R 02/21/2002	84039				26.00-	
R 02/21/2002	84038				8.00-	
R 02/22/2002	FMIS-AR112	A/R INVOICES 20020225			8.00-	
B 02/25/2002	84044				17.00-	
R 02/25/2002	84042				42.00-	
R 02/25/2002	84040				9.00-	
R 02/25/2002	84047				66.00-	
R 02/27/2002	84041				66.00-	
R 02/27/2002	84041				9.12	
B 02/28/2002	FISAR431	A/R ADJ REV TO ALLOWANCE			16.00-	
R 02/28/2002	84043				75.00-	
R 02/28/2002	84045				16.00-	
R 02/28/2002	84046				8.00-	
B 02/28/2002	FMIS-AR112	A/R INVOICES 20020228			24.00-	
R 03/01/2002	84049					

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R	03	01/2002	84048				8.00-	
R	03	04/2002	83204				25.00-	
R	03	04/2002	83202				34.00-	
R	03	04/2002	84050				16.00-	
R	03	04/2002	83203				42.00-	
R	03	05/2002	83205				58.00-	
R	03	05/2002	83201				34.00-	
R	03	05/2002	83206				24.00-	
R	03	07/2002	83209				42.00-	
R	03	07/2002	83207				133.00-	
R	03	08/2002	83211				25.00-	
R	03	11/2002	83214				17.00-	
R	03	11/2002	83212				8.00-	
R	03	11/2002	83210				8.00-	
R	03	11/2002	83208				43.00-	
R	03	11/2002	83215				74.00-	
R	03	14/2002	83213				66.00-	
R	03	14/2002	83217				16.00-	
R	03	15/2002	83216				101.00-	
R	03	15/2002	83219				34.00-	
R	03	15/2002	83224				33.00-	
R	03	18/2002	83222				17.00-	
R	03	18/2002	83221				17.00-	
R	03	18/2002	83223				16.00-	
R	03	19/2002	83227				16.00-	
R	03	21/2002	83226				105.00-	
R	03	21/2002	83228				33.00-	
R	03	22/2002	83229				17.00-	
R	03	22/2002	83233				17.00-	
R	03	25/2002	83230				68.00-	
R	03	25/2002	83234				59.00-	
R	03	28/2002	83236				33.00-	
R	03	28/2002	83238				17.00-	
R	03	28/2002	83235				16.00-	
R	03	28/2002	83240				8.00	
B	03	31/2002	FISAR431	A/R ADJ REV TO ALLOWANCE			17.00-	
R	04	01/2002	83239				16.00-	
R	04	01/2002	83237				8.00	
R	04	01/2002	83241				34.00	
R	04	01/2002	83243				51.00	
R	04	01/2002	83242				76.00	
R	04	03/2002	83244				25.00	
R	04	03/2002	83246				8.00	
R	04	03/2002	83245				59.00	
R	04	04/2002	83247				33.00	
R	04	05/2002	83249				32.00	
R	04	05/2002	83248				17.00	
R	04	05/2002	83250				41.00	
R	04	08/2002	83301				50.00	
R	04	10/2002	83303					

C I T Y O F H A Y W A R D  
 DETAIL REVENUE AND EXPENDITURE REPORT  
 PERIOD: 07/01/2001 - 06/30/2002  
 4000/6000/7000/8000 ACCOUNTS ONLY

REPORT ID: FMIS-MR420  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

OBJ SUB T	S	DATE	ACCOUNT CHECK#	DESCRIPTION REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE	BUDGET BALANCE
R	04	11	2002	83302				8.00-	
R	04	12	2002	83304				34.00-	
R	04	15	2002	83305				110.00-	
R	04	15	2002	83308				8.00-	
R	04	15	2002	83308				33.00-	
R	04	17	2002	83307				49.00-	
R	04	17	2002	83309				74.00-	
R	04	17	2002	83311				34.00-	
R	04	17	2002	83312				25.00-	
R	04	18	2002	83310				90.00-	
R	04	18	2002	83313				42.00-	
R	04	18	2002	83315				17.00-	
R	04	18	2002	83314				17.00-	
R	04	19	2002	83316				59.00-	
R	04	22	2002	83319				16.00-	
R	04	24	2002	83320				42.00-	
R	04	25	2002	83321				49.00-	
R	04	26	2002	83323				25.00-	
R	04	26	2002	83325				17.00-	
R	04	26	2002	83328				8.00-	
R	04	29	2002	83326				17.00-	
R	04	29	2002	83326				16.00	
R	04	29	2002	FMIS-AR12	A/R INVOICES 20020429			50.00-	
B	04	29	2002	FMIS-AR12	A/R ADJ REV TO ALLOWANCE			41.00-	
B	04	30	2002	FISAR431				25.00-	
R	05	01	2002	83330				9.00-	
R	05	01	2002	83332				57.00-	
R	05	02	2002	83331				25.00-	
R	05	03	2002	83333				49.00-	
R	05	03	2002	83327				32.00-	
R	05	03	2002	83336				101.00-	
R	05	06	2002	83334				8.00-	
R	05	07	2002	83337				8.00-	
R	05	07	2002	83340				8.00-	
R	05	07	2002	83338				92.00-	
R	05	08	2002	83339				34.00-	
R	05	09	2002	83341				16.00-	
R	05	10	2002	83345				8.00-	
R	05	10	2002	83342				25.00-	
R	05	10	2002	83348				25.00-	
R	05	13	2002	83346				8.00-	
R	05	13	2002	83344				8.00-	
R	05	13	2002	83349				17.00-	
R	05	14	2002	83350				8.00-	
R	05	16	2002	82752				8.00-	
R	05	17	2002	82754				16.00-	
R	05	20	2002	82758				65.00-	
R	05	20	2002	82756				88.00-	
R	05	20	2002	82751				33.00-	
R	05	22	2002	82753				49.00-	
R	05	22	2002	82755				122.00-	
R	05	22	2002	82757				81.00-	
R	05	22	2002	82759					
R	05	22	2002	82761					

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REPORT ID: FMIS-MR420  
 100 GENERAL FUND  
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OBJ	SUB T	S	DATE	ACCOUNT- CHECK#	DESCRIPTION	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
B	07/31/2001			FISAR431	A/R ADJ REV TO ALLOWANCE				15.22	
R	08/10/2001			80303					25.00-	
B	08/31/2001			FISAR431	A/R ADJ REV TO ALLOWANCE				0.78-	
R	09/26/2001			80341					15.00-	
B	09/30/2001			FISAR431	A/R ADJ REV TO ALLOWANCE				0.79-	
B	10/31/2001			FISAR431	A/R ADJ REV TO ALLOWANCE				0.78-	
B	12/01/2001			FISAR431	A/R ADJ REV TO ALLOWANCE				17.79-	
R	12/06/2001			80299					15.00-	
R	12/19/2001			80359					25.00-	
B	12/31/2001			FISAR431	A/R ADJ REV TO ALLOWANCE				0.39-	
R	01/23/2002			84002					25.00-	
R	02/11/2002			84024					8.00	
B	02/15/2002			FIS-AR51	A/R ADJUSTMENT-INV 108337				8.78-	
B	02/28/2002			FISAR431	A/R ADJ REV TO ALLOWANCE				50.00-	
R	03/05/2002			83203					25.00-	
R	04/18/2002			83313					25.00-	
R	04/24/2002			83319					25.00-	
R	05/01/2002			83330					25.00-	
R	05/22/2002			82761					50.00-	
R	05/23/2002			82763					56.07-	
B	05/31/2002			FISAR431	A/R ADJ REV TO ALLOWANCE				9.00	
O	06/30/2002			214220 SPO-10132563	PADILLA, DANIELLE		0.00 *	0.00 *	423.16-*	423.16 *
TOTAL OTHER REVENUES										423.16 *
TOTAL OTHER REVENUES										423.16 *
TOTAL REVENUES										187945.00-*
TOTAL REVENUES										164891.66-*
TOTAL REVENUES										23053.34-*
TOTAL REVENUES										23053.34-*
6000	5				MAINTENANCE AND UTILITIES					
6100	6				MAINTENANCE					
6110	8				FIELD & OFFICE MAINTENANCE					
ANNUAL BUDGET										8700.00
O	07/31/2001			199719	12441	SECURITYLINK FROM AMERITE			705.00	
O	08/31/2001			200829	12776	MBA OF CALIFORNIA			120.78	
O	08/31/2001			201366	12776	MBA OF CALIFORNIA			76.77	
O	09/30/2001			201784	12417	CRYSTAL DATA SYSTEMS, INC			180.00	
O	10/31/2001			202699	12776	MBA OF CALIFORNIA			143.98	
O	10/31/2001			203950	12776	MBA OF CALIFORNIA			81.75	
O	10/31/2001			203228	12441	ADT			705.00	
O	11/30/2001			204380	SPO-10126539	TRI-COUNTY FIRE PROTECTIO			851.80	
O	11/30/2001			204947	12776	MBA OF CALIFORNIA			98.54	
O	12/31/2001			206762	12776	MBA OF CALIFORNIA			73.69	
O	01/31/2002			208152	SPO-10128897	R & R CASH REGISTER			243.80	
O	01/31/2002			208007	12417	ADT			108.25	
O	01/31/2002			207934	12441	ADT			161.03	
O	01/31/2002			206994	12441	ADT			705.00	
O	01/31/2002			207488	12776	CRYSTAL DATA SYSTEMS, INC			138.84	
J	02/28/2002			JV054		BUD TRF: ANIMAL CONTROL				
O	03/31/2002			210074	12776	MBA OF CALIFORNIA			389.00-	

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OBJ	SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
6112	8			TOTAL	FIELD & OFFICE MAINTENANCE	8311.00 *	0.00 *	7877.42 *	433.58 *
					BLDG & STRUCTURE MAINTENANCE		3000.00		
					ANNUAL BUDGET	1900.00			
					06/30/01 ENCUMB CARRY FWD	3000.00			
					DM711			220.83	
		J	07/01/2001	205820 SPO-10127785	ACME SECURITY SYSTEMS			687.00	
		O	12/31/2001	205823 SPO-10127642	ADT			70.00	
		O	12/31/2001	205476 SPO-10127532	ACME SECURITY SYSTEMS			70.00	
		O	12/31/2001	208984 SPO-10129380	ACME SECURITY SYSTEMS				
		O	02/28/2002	208984 SPO-10129380	ACME SECURITY SYSTEMS				
		J	02/28/2002	JV054	BUD TRF: ANIMAL CONTROL				
		O	04/30/2002	116737	MARKISON PLUMBING INC		820.00		
		O	04/30/2002	116737	MARKISON PLUMBING INC		820.00-		
		O	05/31/2002	TOTAL	BLDG & STRUCTURE MAINTENANCE	5289.00 *	3000.00 *	1047.83 *	1241.17 *
					COMPUTER MAINTENANCE		0.00		
6114	8			TOTAL	COMPUTER MAINTENANCE	0.00	0.00 *	0.00 *	0.00 *
					ANNUAL BUDGET				
					TOTAL	0.00 *	0.00 *	0.00 *	0.00 *
6200	6			TOTAL	UTILITIES	13600.00 *	3000.00 *	8925.25 *	1674.75 *
6210	8			TOTAL	UTILITIES				
					ANNUAL BUDGET				
					TOTAL	0.00	0.00 *	0.00 *	0.00 *
6211	8			TOTAL	PORTABLE COMMUNICATION EQUIP	0.00	0.00	0.00	0.00
					ANNUAL BUDGET				
					TOTAL	0.00	0.00 *	0.00 *	0.00 *
					UTILITIES				
					TOTAL	0.00 *	0.00 *	0.00 *	0.00 *
					UTILITIES				
					TOTAL	0.00 *	0.00 *	0.00 *	0.00 *
					MAINTENANCE AND UTILITIES				
					TOTAL	13600.00 *	3000.00 *	8925.25 *	1674.75 *





OBJ	SUB	T	S	DATE	ACCOUNT DESCRIPTION	ACCOUNT CHECK#	REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE	BUDGET BALANCE		
O	10	/31	/2001		ACTION DIVERSIFIED	202994	12354				341.28			
O	10	/31	/2001		ACTION DIVERSIFIED	202994	12354				139.32			
O	12	/31	/2001		ACTION DIVERSIFIED	205821	12354				56.16			
O	01	/31	/2002		ACTION DIVERSIFIED	207932	12354				160.20			
O	01	/31	/2002		ACTION DIVERSIFIED	207975	12434	CALIFORNIA ENVELOPE CO.			123.57			
O	01	/31	/2002		ACTION DIVERSIFIED	207975	12434	CALIFORNIA ENVELOPE CO.			270.00			
O	02	/28	/2002		ACTION DIVERSIFIED	208504	12354				99.05			
O	02	/28	/2002		ACTION DIVERSIFIED	208504	12354				101.20			
O	02	/28	/2002		ACTION DIVERSIFIED	208504	12354				115.82			
O	02	/28	/2002		ACTION DIVERSIFIED	208504	12354				68.20			
O	02	/28	/2002		ACTION DIVERSIFIED	208504	12354				75.23			
O	03	/31	/2002		ACTION DIVERSIFIED	209906	12354				164.54			
O	03	/31	/2002		ACTION DIVERSIFIED	209906	12354				37.35			
O	03	/31	/2002		ACTION DIVERSIFIED	209269	12354				270.00			
O	03	/31	/2002		ACTION DIVERSIFIED	209315	12434	CALIFORNIA ENVELOPE CO.			20.03			
O	04	/30	/2002		ACTION DIVERSIFIED	210944	12354				17.32			
O	04	/30	/2002		ACTION DIVERSIFIED	210944	12354				398.35			
O	04	/30	/2002		ACTION DIVERSIFIED	210944	12354				25.44			
O	05	/31	/2002		ACTION DIVERSIFIED	212720	12354				95.80			
O	05	/31	/2002		ACTION DIVERSIFIED	212720	12354				262.51			
O	06	/30	/2002		ACTION DIVERSIFIED	214069	12354				96.01			
O	06	/30	/2002		ACTION DIVERSIFIED	214069	12354				199.40			
O	06	/30	/2002		ACTION DIVERSIFIED	213193	12354				77.40			
O	06	/30	/2002		ACTION DIVERSIFIED	213193	12354				3453.90	5.90		
TOTAL												3448.00	0.00	3453.90

7120	8	FIELD SUPPLIES	ANNUAL BUDGET	BAL FRWD	73891.00	598.80	598.80	
J	07/01/2001	DM711	06/30/01 ENCUMB CARRY FWD					
O	08/31/2001	201058	HAYWARD ACE HARDWARE				111.59	
O	08/31/2001	200701	ALHAMBRA DRINKING WATER				10.00	
O	08/31/2001	200921	UNITED LABORATORIES				304.66	
O	08/31/2001	200933	WAXIE SANITARY SUPPLY				137.70	
O	08/31/2001	200933	WAXIE SANITARY SUPPLY				540.06	
O	08/31/2001	200933	WAXIE SANITARY SUPPLY				71.28	
O	08/31/2001	200933	WAXIE SANITARY SUPPLY				18.36	
O	08/31/2001	200933	WAXIE SANITARY SUPPLY				1839.77	
O	08/31/2001	200933	WAXIE SANITARY SUPPLY				421.20	
O	08/31/2001	200933	WAXIE SANITARY SUPPLY				552.80	
O	08/31/2001	200937	XPECT FIRST AID				120.71	
O	08/31/2001	115878	NORTHERN STEEL				236.98	
O	08/31/2001	201421	SMART & FINAL				71.38	
O	08/31/2001	201421	SMART & FINAL				425.48	
O	08/31/2001	201285	CLOSE FEED & SUPPLY				1305.59	
O	08/31/2001	201285	CLOSE FEED & SUPPLY				35.53	
O	08/31/2001	201285	CLOSE FEED & SUPPLY				651.78	
O	08/31/2001	201452	WAXIE SANITARY SUPPLY				476.28	
O	08/31/2001	115918	CHARNSTROM				127.04	
J	09/30/2001	AP881	USE TAX INV# 25172-00					
J	09/30/2001	JV006	BUD TRF: ACTV 1890-7120					
O	09/30/2001	202294	CHARNSTROM				1889.55	
TOTAL							1889.55	1889.55

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ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
O	09/30/2001	202251	12566	ALHAMBRA DRINKING WATER			3.50	
O	09/30/2001	202372	11135	HAYWARD ACE HARDWARE			46.30	
O	09/30/2001	202298	12779	CLOSE FEED & SUPPLY			909.95	
O	09/30/2001	202298	12779	CLOSE FEED & SUPPLY			1311.82	
O	09/30/2001	202294	115918	CHARNSTROM			1889.55	
O	09/30/2001	202529	12897	WAXIE SANITARY SUPPLY		1933.50	5.13	
O	09/30/2001		115987	HOLLISTER INC			212.97	
O	10/31/2001	202810	12791	ZEP MANUFACTURING CO.		1933.50-		
O	10/31/2001	203611	115987	HOLLISTER INC			1837.62	
O	10/31/2001	203611	115987	HOLLISTER INC			924.20	
O	10/31/2001	203786	12897	WAXIE SANITARY SUPPLY			133.27	
O	10/31/2001	203786	12897	WAXIE SANITARY SUPPLY			2.75	
O	10/31/2001	203816	12566	ALHAMBRA DRINKING WATER			479.20	
O	10/31/2001	203859	12779	CLOSE FEED & SUPPLY			14.84	
O	10/31/2001	203859	12779	CLOSE FEED & SUPPLY			312.44	
O	10/31/2001	204043	12897	WAXIE SANITARY SUPPLY		369.12-		
O	11/30/2001	204587	116174	KETCH-ALL COMPANY			369.12	
O	11/30/2001	204587	116174	KETCH-ALL COMPANY			73.34	
O	11/30/2001	204668	SPO-10126787	SWART, CANDY		369.12	71.58	
O	11/30/2001	204661	SPO-10126783	MCDONNELL, DOLORES			40.87	
O	11/30/2001	204224	11135	KETCH-ALL COMPANY			395.68	
O	11/30/2001	204347	SPO-10126536	HAYWARD ACE HARDWARE			187.56	
O	11/30/2001	204416	12791	SAN JOSE MERCURY/NEWS			689.04	
O	11/30/2001	204393	12897	ZEP MANUFACTURING CO.			133.27	
O	11/30/2001	204393	12897	WAXIE SANITARY SUPPLY			266.22	
O	11/30/2001	204393	12897	WAXIE SANITARY SUPPLY			548.21	
O	11/30/2001	204393	12897	WAXIE SANITARY SUPPLY			274.59	
O	11/30/2001	203859	12779	CLOSE FEED & SUPPLY			30.00	
O	11/30/2001	205178	12566	ALHAMBRA DRINKING WATER			24.50	
O	11/30/2001	205226	12779	CLOSE FEED & SUPPLY			866.99	
O	11/30/2001	205226	12779	CLOSE FEED & SUPPLY			437.40	
O	11/30/2001	205226	12779	CLOSE FEED & SUPPLY			89.10	
O	11/30/2001	205226	12779	CLOSE FEED & SUPPLY			758.70	
O	11/30/2001	204982	115878	NORTHERN STEEL		1234.58-		
O	11/30/2001	204982	115878	NORTHERN STEEL			1234.59	
O	12/31/2001	205887	12779	CLOSE FEED & SUPPLY			102.04	
O	12/31/2001	205887	12779	CLOSE FEED & SUPPLY			11.99	
O	12/31/2001	205887	12779	CLOSE FEED & SUPPLY			5.50	
O	12/31/2001	205887	12779	CLOSE FEED & SUPPLY			1035.45	
O	12/31/2001	205439	12897	WAXIE SANITARY SUPPLY			1038.90	
O	12/31/2001	205439	12897	WAXIE SANITARY SUPPLY			376.38	
O	12/31/2001	205439	12897	WAXIE SANITARY SUPPLY			105.40	
O	12/31/2001	205439	12897	WAXIE SANITARY SUPPLY			745.32	
O	12/31/2001	205439	12897	WAXIE SANITARY SUPPLY			595.51	
O	12/31/2001	205596	11135	WAXIE SANITARY SUPPLY			421.20	
O	12/31/2001	205740	SPO-10127558	HAYWARD ACE HARDWARE			13.73	
O	12/31/2001	206662	12566	SWART, CANDY			10.56	
O	01/31/2002		116419	ALHAMBRA DRINKING WATER		143.80	30.25	
O	01/31/2002		116419	FORESTRY SUPPLIERS INC				

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ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
0	01/31/2002	207739	11135 HAYWARD ACE HARDWARE				22.34	
0	01/31/2002	207739	11135 HAYWARD ACE HARDWARE				24.81	
0	01/31/2002	207942	12566 ALHAMBRA DRINKING WATER				14.75	
0	01/31/2002	208201	12901 UNITED LABORATORIES				29.03	
0	01/31/2002	208201	12901 UNITED LABORATORIES				376.38	
0	01/31/2002	207990	12779 CLOSE FEED & SUPPLY				31.25	
0	01/31/2002	207990	12779 CLOSE FEED & SUPPLY				706.80	
0	01/31/2002	207990	12779 CLOSE FEED & SUPPLY				49.49	
0	01/31/2002	207990	12779 CLOSE FEED & SUPPLY				1176.87	
0	01/31/2002	207990	12779 CLOSE FEED & SUPPLY				40.75	
0	01/31/2002	207990	12779 CLOSE FEED & SUPPLY				421.47	
0	01/31/2002	207990	12779 CLOSE FEED & SUPPLY				259.20	
0	01/31/2002	208162	12368 RITZ CAMERA CENTERS, INC.				952.15	
0	01/31/2002	208212	12897 WAXIE SANITARY SUPPLY				36.91	
0	01/31/2002	208212	12897 WAXIE SANITARY SUPPLY				690.64	
0	01/31/2002	208212	12897 WAXIE SANITARY SUPPLY				1515.11	
0	01/31/2002	208212	12897 WAXIE SANITARY SUPPLY				222.79	
0	01/31/2002	207303	12791 ZEP MANUFACTURING CO.				48.11	
0	01/31/2002	207255	12729 SMART & FINAL				1189.94	
0	01/31/2002	207288	12897 WAXIE SANITARY SUPPLY				33.75	
0	02/28/2002	208713	12566 ALHAMBRA DRINKING WATER				859.55	
0	02/28/2002	208926	12897 WAXIE SANITARY SUPPLY				456.41	
0	02/28/2002	208926	12897 WAXIE SANITARY SUPPLY				55.69	
0	02/28/2002	208938	12955 XPECT FIRST AID				242.58	
0	02/28/2002	116597	12955 NAPA GLOVE & SAFETY INC				147.41	
0	02/28/2002	116419	12955 FORESTRY SUPPLIERS INC				9.55	
0	02/28/2002	116419	12955 FORESTRY SUPPLIERS INC				133.96	
0	02/28/2002	116419	12955 FORESTRY SUPPLIERS INC				143.80-	
J	02/28/2002	AP881	USE TAX INV# 354431-00				178.50-	
0	02/28/2002	209148	116549 LINAGER COMPANY				178.46	
0	02/28/2002	209148	116549 LINAGER COMPANY				178.50	
0	02/28/2002	116549	116549 LINAGER COMPANY				800.00	
0	02/28/2002	116624	116624 CAMPBELL ENTERPRISES				154.79	
0	02/28/2002	116621	116621 ANIMAL CARE EQUIPMENT				66.00	
J	03/31/2002	AP881	USE TAX INV# 0128351-IN				800.00-	
0	03/31/2002	209947	116624 CAMPBELL ENTERPRISES				154.79-	
0	03/31/2002	209923	116621 ANIMAL CARE EQUIPMENT				13.50	
0	03/31/2002	209916	12566 ALHAMBRA DRINKING WATER				831.60	
0	03/31/2002	209947	116624 CAMPBELL ENTERPRISES				146.16	
0	03/31/2002	209923	116621 ANIMAL CARE EQUIPMENT				102.92	
0	03/31/2002	210157	12729 SMART & FINAL				2144.78	
0	03/31/2002	210490	12897 WAXIE SANITARY SUPPLY				34.60	
0	03/31/2002	210447	SPO-10130234 PUTZKE, MICHELLE				187.92	
0	03/31/2002	209900	12791 ZEP MANUFACTURING CO.				1278.66	
0	03/31/2002	209629	12779 CLOSE FEED & SUPPLY				548.28	
0	03/31/2002	209629	12779 CLOSE FEED & SUPPLY				382.12	
0	03/31/2002	209629	12779 CLOSE FEED & SUPPLY				79.58	
0	03/31/2002	209883	12897 WAXIE SANITARY SUPPLY				520.79	
J	03/31/2002	UV037	DEAPPROPRIATION-POLICE				699.31	
0	04/30/2002	211750	SPO-10131196 ARMES, GREG				7161.00-	

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REPORT ID: FMIS-MR420  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

ACCOUNT-  
 OBJ SUB T S DATE  
 \*\*\*\*\*

ACCOUNT DESCRIPTION  
 CHECK# REFERENCE  
 \*\*\*\*\*

TRANSACTION DESCRIPTION  
 \*\*\*\*\*

ENCUMBRANCE  
 \*\*\*\*\*

REVENUE/  
 EXPENSE  
 \*\*\*\*\*

BUDGET  
 BALANCE  
 \*\*\*\*\*

OBJ	SUB	T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
0	04/30/2002			211526	12566	ALHAMBRA DRINKING WATER		33.75	
0	04/30/2002			211725	12897	WAXIE SANITARY SUPPLY		1090.56	
0	04/30/2002			211085	116597	NAPA GLOVE & SAFETY INC	111.22-		
0	04/30/2002			210987	12779	CLOSE FEED & SUPPLY		111.22	
0	04/30/2002			210987	12779	CLOSE FEED & SUPPLY		994.04	
0	04/30/2002			210987	12779	CLOSE FEED & SUPPLY		55.06	
0	04/30/2002			211151	12897	WAXIE SANITARY SUPPLY		1229.45	
0	04/30/2002			211151	12897	WAXIE SANITARY SUPPLY		108.36	
0	04/30/2002			211151	12897	WAXIE SANITARY SUPPLY		1.93	
0	04/30/2002			211151	12897	WAXIE SANITARY SUPPLY		200.91	
0	04/30/2002			211526	12566	NAPA GLOVE & SAFETY INC	22.74-		
0	04/30/2002			210737	12729	SMART & FINAL		51.83	
0	04/30/2002			2116597		HOLLISTER INC	1933.50		
0	05/31/2002			212407	12779	CLOSE FEED & SUPPLY		21.25	
0	05/31/2002			212407	12779	CLOSE FEED & SUPPLY		50.39	
0	05/31/2002			212407	12779	CLOSE FEED & SUPPLY		78.28	
0	05/31/2002			212407	12779	CLOSE FEED & SUPPLY		877.96	
0	05/31/2002			212407	12779	CLOSE FEED & SUPPLY		6.50	
0	05/31/2002			212649	12897	WAXIE SANITARY SUPPLY		494.94	
0	05/31/2002			211925	SPO-10131292	PEPTY CASH - ANIMAL CONTR		50.60	
0	05/31/2002			211985	12791	ZEP MANUFACTURING CO.		430.98	
0	05/31/2002			212934	12566	ALHAMBRA DRINKING WATER		29.00	
0	05/31/2002			213060	12776	MBA OF CALIFORNIA		292.28	
0	05/31/2002			213137	12897	WAXIE SANITARY SUPPLY		72.85	
0	05/31/2002			213137	12897	WAXIE SANITARY SUPPLY		351.60	
0	05/31/2002			213137	12897	WAXIE SANITARY SUPPLY		1563.21	
0	05/31/2002			212335	116887	LONESTAR BADGE & SIGN	310.00		
0	05/31/2002			212335	12955	XPECT FIRST AID		163.74	
0	06/30/2002			214347	116981	ANIMAL HEALTH & SANITARY	1461.14		
0	06/30/2002			214435	11135	ANIMAL HEALTH & SANITARY	1461.14-		
0	06/30/2002			214579	12791	HAYWARD ACE HARDWARE		43.27	
0	06/30/2002			214347	116981	ZEP MANUFACTURING CO.		246.46	
0	06/30/2002			214347	116981	ANIMAL HEALTH & SANITARY		1461.14	
J	06/30/2002			AP881	USE TAX INV# 45830			25.58	
0	06/30/2002			215851	12779	CLOSE FEED & SUPPLY		171.31	
0	06/30/2002			215851	12779	CLOSE FEED & SUPPLY		1940.80	
0	06/30/2002			215851	12779	CLOSE FEED & SUPPLY		597.39	
0	06/30/2002			214082	13039	ANIMAL CARE EQUIPMENT		81.00	
0	06/30/2002			214252	12729	SMART & FINAL		215.62	
0	06/30/2002			213762	12897	WAXIE SANITARY SUPPLY		69.11	
0	06/30/2002			215695	12897	WAXIE SANITARY SUPPLY		1326.74	
0	06/30/2002			213322	116756	HOLLISTER INC		828.10	
0	06/30/2002			213322	116756	HOLLISTER INC	1933.50-		
0	06/30/2002			213445	12897	WAXIE SANITARY SUPPLY		1841.87	
0	06/30/2002			213821	12566	ALHAMBRA DRINKING WATER		714.45	
0	06/30/2002			213911	11135	HAYWARD ACE HARDWARE		29.00	
0	06/30/2002			213870	12779	CLOSE FEED & SUPPLY		17.00	
0	06/30/2002			213870	12779	CLOSE FEED & SUPPLY		675.81	
0	06/30/2002			213870	12779	CLOSE FEED & SUPPLY		416.59	
0	06/30/2002			213870	12779	CLOSE FEED & SUPPLY		227.33	

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CITY OF HAYWARD  
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100 GENERAL FUND  
1890 ANIMAL SERVICES BUREAU  
PROGRAM MANAGER: ANIMAL SERVICES MANAGER

ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
7122	8		COMPUTER SUPPLIES	BAL FRWD	3200.00	0.00	302.39	508.14
			ANNUAL BUDGET				302.39	
			FRY'S ELECTRONICS				2880.00	
			205940 12392	HLP INC			305.00	
			205962 SPO-10127787	LASERPRO TECHNOLOGIES, IN			29.00	
			207168 12622	ARMES, GREG			26.99	
			210304 SPO-10130199	ARMES, GREG			164.76	
			210304 SPO-10130199	LASERPRO TECHNOLOGIES, IN			164.76	
			214186 12622	LASERPRO TECHNOLOGIES, IN			3708.14	
			TOTAL	COMPUTER SUPPLIES	3200.00	0.00	3708.14	508.14
7124	8		FACILITIES MAINTENANCE CHARGES	BAL FRWD	9586.00	0.00	0.00	9586.00
			ANNUAL BUDGET		9586.00	0.00	0.00	
7150	8		UNIFORMS - ALLOWANCES	BAL FRWD	0.00	0.00	0.00	0.00
			ANNUAL BUDGET		0.00	0.00	0.00	
7170	8		DUES, PUBLICATIONS, BOOKS	BAL FRWD	867.00	0.00	101.80	172.20
			ANNUAL BUDGET		867.00	0.00	101.80	
			205835 SPO-10127786	ANIMAL CARE TRAINING			100.00	
			206114 SPO-10127637	STATE HUMANE ASSOCIATION			75.00	
			206110 SPO-10127693	SOCIETY OF ANIMAL WELFARE			45.00	
			206711 SPO-10128001	COSTCO BUSINESS DELIVERY			35.00	
			208116 SPO-10128928	NATIONAL ANIMAL CONTROL			118.00	
			208413 SPO-10129056	STATE HUMANE ASSOCIATION			16.00	
			208998 SPO-10129413	ANIMAL SHELTERING			59.00	
			208286 SPO-10129567	AMERICAN HUMANE ASSOCIATI			75.00	
			210561 SPO-10130307	CACDA			35.00	
			210561 SPO-10130307	CACDA			35.00	
			210561 SPO-10130307	CACDA			35.00	
			TOTAL	DUES, PUBLICATIONS, BOOKS	867.00	0.00	694.80	172.20
7180	8		MEALS (MCU)	BAL FRWD	100.00	0.00	56.00	
			ANNUAL BUDGET		100.00	0.00	56.00	
			P 07/01/2001	PAYROLL DISTRIBUTION			64.00	
			P 07/15/2001	PAYROLL DISTRIBUTION			104.00	
			P 07/29/2001	PAYROLL DISTRIBUTION			144.00	
			P 08/12/2001	PAYROLL DISTRIBUTION			104.00	
			P 08/26/2001	PAYROLL DISTRIBUTION			16.00	
			P 09/09/2001	PAYROLL DISTRIBUTION				

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 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

OBJ	SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
				FISGA321	PAYROLL DISTRIBUTION			24.00	
				FISGA321	PAYROLL DISTRIBUTION			16.00	
				FISGA321	PAYROLL DISTRIBUTION			48.00	
				FISGA321	PAYROLL DISTRIBUTION			48.00	
				FISGA321	PAYROLL DISTRIBUTION			24.00	
				FISGA321	PAYROLL DISTRIBUTION			88.00	
				FISGA321	PAYROLL DISTRIBUTION			8.00	
				FISGA321	PAYROLL DISTRIBUTION			8.00	
				FISGA321	PAYROLL DISTRIBUTION			24.00	
				FISGA321	PAYROLL DISTRIBUTION			24.00	
				FISGA321	PAYROLL DISTRIBUTION			8.00	
				FISGA321	PAYROLL DISTRIBUTION			8.00	
				FISGA321	PAYROLL DISTRIBUTION			24.00	
				FISGA321	PAYROLL DISTRIBUTION			16.00	
				FISGA321	PAYROLL DISTRIBUTION			40.00	
				FISGA321	PAYROLL DISTRIBUTION			16.00	
				FISGA321	PAYROLL DISTRIBUTION			24.00	
				FISGA321	PAYROLL DISTRIBUTION			80.00	
				TOTAL MEALS (MOU)		100.00 *	0.00 *	1016.00 *	916.00 -*

TOTAL ..... SUPPLIES  
 90116.38 \* 1474.38 \* 79933.74 \* 8708.26 \*

OBJ	SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
7200	6			SERVICES	CLAIMS				
7210	8			SPECIAL SERVICES -	ANNUAL BUDGET	60334.00			
					06/30/01 ENCUMB. CARRY FWD	375.57			
				DM711	CHABOT VETERINARY CLINIC			9.00	
				199536 SPO-10123896	KOEFRAN SERVICES			1368.43	
				201077 11596	CHABOT VETERINARY CLINIC			9.00	
				200734 SPO-10124548	CHABOT VETERINARY CLINIC			9.00	
				200796 SPO-10124553	HAYWARD VETERINARY CLINIC			48.60	
				200928 SPO-10124561	VETERINARY MEDICAL CENTER			30.00	
				200752 SPO-10124551	CUSTOM GRAPHIC DESIGN			150.00	
				200902 SPO-10124559	SILVA, STEFAN			12.50	
				201351 11596	KOEFRAN SERVICES			1325.97	
				202151 SPO-10125236	SEAY, JUDITH			1573.07	
				202435 SPO-10125411	NOBLE VETERINARY CLINIC,			667.15	
				202435 SPO-10125412	NOBLE VETERINARY CLINIC,			1938.50	
				202435 SPO-10125413	NOBLE VETERINARY CLINIC,			1138.10	
				202435 SPO-10125414	NOBLE VETERINARY CLINIC,			2183.03	
				202435 12387	BAY AREA VETERINARY			12.50	
				202270 SPO-10125394	SIBLEY, CHRISTINE			9.00	
				202494 SPO-10125465	ALTA VISTA VET CLINIC			26.00	
				201736 SPO-10125159	ALTA VISTA VET CLINIC			68.50	
				201736 SPO-10125160	ALTA VISTA VET CLINIC			9.00	
				201736 SPO-10125161	ALTA VISTA VET CLINIC			12.02	
				201771 SPO-10125170	CHABOT VETERINARY CLINIC			15.23	
				201914 SPO-10125199	VCA LEWELLING ANIMAL HOSP			13.00	
				201914 SPO-10125199	VCA LEWELLING ANIMAL HOSP			80.00	
				201906 SPO-10125198	TRACO, DANIEL				
				202677 11596	KOEFRAN SERVICES				

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ACCOUNT- OBJ SUB T S	DATE	ACCOUNT CHECK#	DESCRIPTION REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
O	10/31/2001	202593	SPO-10125707	CONCEL, MARIA			17.00	
O	10/31/2001	203769	SPO-10126231	TOOMEY, JANICE PEMENTE			150.00	
O	10/31/2001	203937	11596	KOEFRAN SERVICES			1368.43	
O	10/31/2001	203973	12387	NOBLE VETERINARY CLINIC,			1434.19	
O	10/31/2001	203973	12387	NOBLE VETERINARY CLINIC,			2358.51	
O	10/31/2001	203973	12387	NOBLE VETERINARY CLINIC,			850.00	
O	10/31/2001	203973	12387	NOBLE VETERINARY CLINIC,			850.00	
O	10/31/2001	203348	11596	KOEFRAN SERVICES			1368.43	
O	10/31/2001	203348	11596	KOEFRAN SERVICES			125.00	
O	10/31/2001	203380	12387	NOBLE VETERINARY CLINIC,			956.97	
O	10/31/2001	203380	12387	NOBLE VETERINARY CLINIC,			68.35	
O	10/31/2001	203315	SPO-10126113	GERAT, CARA			9.67	
O	11/30/2001	204663	SPO-10126786	SINGH, SIMRANPAL			34.50	
O	11/30/2001	204251	11596	KOEFRAN SERVICES			155.00	
O	11/30/2001	204307	SPO-10126526	NOBLE VETERINARY CLINIC,			1732.32	
O	11/30/2001	204307	SPO-10126526	NOBLE VETERINARY CLINIC,			324.00	
O	11/30/2001	204307	SPO-10126527	NOBLE VETERINARY CLINIC,			270.00	
O	11/30/2001	204270	SPO-10126520	LIVERMORE COUNTRY VETERIN			211.00	
O	11/30/2001	204133	SPO-10126500	BAY AREA VETERINARY			1890.38	
O	11/30/2001	204286	SPO-10126522	MEJIA, JEMINIH			34.50	
O	11/30/2001	204252	SPO-10126618	KRAHENBUHL, JANE			9.00	
O	12/31/2001	205883	SPO-10127606	CHANG, GLORIA			6.00	
O	12/31/2001	205883	SPO-10127606	CHANG, GLORIA			70.00	
O	12/31/2001	206155	SPO-10127641	WORDEN, WENDY			431.76	
O	12/31/2001	205839	SPO-10127646	ASPCA LEARNING TO CARE			13.00	
O	12/31/2001	205884	SPO-10127662	CHARLES, SHERRY			1368.43	
O	12/31/2001	205314	11596	KOEFRAN SERVICES			35.00	
O	12/31/2001	205314	11596	KOEFRAN SERVICES			80.00	
O	12/31/2001	205314	11596	KOEFRAN SERVICES			22.00	
O	12/31/2001	205219	SPO-10127206	CHAND, KRISH			80.95	
O	12/31/2001	205740	SPO-10127439	SWART, CANDY			1368.43	
O	12/31/2001	206757	11596	KOEFRAN SERVICES			105.00	
O	12/31/2001	206757	11596	KOEFRAN SERVICES			17.00	
O	01/31/2002	207733	SPO-10128620	GRASS, JOHN			9.00	
O	01/31/2002	207671	SPO-10128665	COOPER, PATRICK			9.00	
O	01/31/2002	207804	SPO-10128675	PALACIOS, JORGE			29.27	
R	01/31/2002	81215		ACME AWARDS & EMBROIDERY			69.28	
O	01/31/2002	207930	11650	ALTA VISTA VET CLINIC			295.14	
O	01/31/2002	207947	SPO-10128790	ALTA VISTA VET CLINIC			127.60	
O	01/31/2002	207947	SPO-10128790	ALTA VISTA VET CLINIC			109.75	
O	01/31/2002	207947	SPO-10128790	ALTA VISTA VET CLINIC			55.00	
O	01/31/2002	208085	11596	KOEFRAN SERVICES			1368.43	
O	01/31/2002	207943	SPO-10128863	ALISAL PET CLINIC			202.72	
O	01/31/2002	208052	SPO-10128875	GUDINO, OSCAR			34.50	
O	01/31/2002	207985	SPO-10128911	CHADOR, NAOMI			9.00	
O	01/31/2002	207163	11596	KOEFRAN SERVICES			80.00	
O	01/31/2002	207163	11596	KOEFRAN SERVICES			70.00	
O	01/31/2002	207012	SPO-10128274	ANIMAL CARE TRAINING			101.80	
O	01/31/2002	207290	SPO-10128269	WEDGEWOOD, SUSANNA			34.50	
O	01/31/2002	207198	SPO-10128296	NORSWORTHY, ANJELA			34.50	

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 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
0	01/31/2002	207341	SPO-10128421	ALTA VISTA VET CLINIC			68.50	
0	01/31/2002	207341	SPO-10128421	ALTA VISTA VET CLINIC			26.00	
0	01/31/2002	207445	SPO-10128455	GROVE WAY VET HOSPITAL			35.00	
0	01/31/2002	207445	SPO-10128455	GROVE WAY VET HOSPITAL			104.34	
0	01/31/2002	207455	SPO-10128461	HAYWARD SHELTER VOLUNTEER			170.00	
0	01/31/2002	207470	SPO-10128526	KAMMERLING, DIANNE			8.64	
0	01/31/2002	207517	SPO-10128534	KINERDA, JOSE			34.50	
0	01/31/2002	207592	SPO-10128553	VALDEZ, RITA			34.50	
0	02/28/2002	208821	11596	KOEFRAN SERVICES			1430.00	
0	02/28/2002	208821	11596	KOEFRAN SERVICES			115.00	
0	02/28/2002	208858	12387	NOBLE VETERINARY CLINIC,			1647.05	
0	02/28/2002	208781	SPO-10129266	ENGDAHL, JULIA			9.00	
0	02/28/2002	208785	SPO-10129228	FELICIANO, MARY			22.00	
0	02/28/2002	208274	SPO-10129011	CHABOT VETERINARY CLINIC			9.00	
0	02/28/2002	208248	SPO-10129007	BAY AREA VETERINARY			1688.10	
0	02/28/2002	208995	SPO-10129381	ALTA VISTA VET CLINIC			9.00	
0	02/28/2002	209175	SPO-10129410	NOBLE VETERINARY CLINIC,			109.00	
0	02/28/2002	209175	SPO-10129410	NOBLE VETERINARY CLINIC,			310.00	
0	02/28/2002	209175	SPO-10129410	NOBLE VETERINARY CLINIC,			189.00	
0	02/28/2002	209175	SPO-10129429	NOBLE VETERINARY CLINIC,			1874.70	
0	02/28/2002	209175	SPO-10129429	NOBLE VETERINARY CLINIC,			175.00	
0	02/28/2002	209175	SPO-10129429	NOBLE VETERINARY CLINIC,			185.00	
0	02/28/2002	209175	SPO-10129429	NOBLE VETERINARY CLINIC,			356.00	
0	02/28/2002	209038	SPO-10129415	CHANG, GLORIA			96.00	
0	02/28/2002	209071	SPO-10129390	DINCOGNITO, PAT			13.00	
0	02/28/2002	209254	SPO-10129451	WEBSTER, CAROLYN			22.00	
0	02/28/2002	209228	SPO-10129501	SINGER, JASON			9.00	
0	02/28/2002	205883	SPO-10127606	VOID CK#00205883 CHANG, G			90.00	
0	02/28/2002	205883	SPO-10127606	VOID CK#00205883 CHANG, G			6.00	
0	03/31/2002	210050	11596	KOEFRAN SERVICES			1430.00	
0	03/31/2002	210093	SPO-10130060	NOBLE VETERINARY CLINIC,			365.24	
0	03/31/2002	210093	SPO-10130060	NOBLE VETERINARY CLINIC,			327.00	
0	03/31/2002	210093	SPO-10130060	NOBLE VETERINARY CLINIC,			180.00	
0	03/31/2002	210093	12387	NOBLE VETERINARY CLINIC,			1814.93	
0	03/31/2002	210028	SPO-10130053	HAYWARD SHELTER VOLUNTEER			11.00	
0	03/31/2002	209929	SPO-10130089	BAILEY, PATRICK			22.00	
0	03/31/2002	209285	SPO-10129566	ALTA VISTA VET CLINIC			150.00	
0	03/31/2002	209285	SPO-10129566	ALTA VISTA VET CLINIC			172.10	
0	03/31/2002	209285	SPO-10129651	ALTA VISTA VET CLINIC			26.00	
0	03/31/2002	209345	SPO-10129573	CURLE, ROBERT			22.00	
0	03/31/2002	210405	11596	KOEFRAN SERVICES			35.00	
0	03/31/2002	210303	SPO-10130198	ARANA, NESTOR			34.50	
0	03/31/2002	209584	SPO-10129767	ALTA VISTA VET CLINIC			229.45	
0	03/31/2002	209826	SPO-10129825	FUTZKE, MICHELLE			50.10	
0	03/31/2002	209656	SPO-10129793	FURTADO, STACEY			17.00	
J	03/31/2002		JV037	DEAPPROPRIATION-POLICE	4299.00-			
0	04/30/2002	211857	SPO-10131212	HARRIS, HILDA			7.00	
0	04/30/2002	211628	11596	KOEFRAN SERVICES			1465.00	
0	04/30/2002	211653	SPO-10130984	NOBLE VETERINARY CLINIC,			174.80	
0	04/30/2002	211653	SPO-10130984	NOBLE VETERINARY CLINIC,			189.00	
0	04/30/2002	211554	SPO-10130961	CALLOM, CORDILIA			13.00	

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 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

C I T Y O F H A Y W A R D  
 DETAIL REVENUE AND EXPENDITURE REPORT  
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ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT CHECK#	DESCRIPTION REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
O	04/30/2002	210971	SPO-10130623	BOUCHER, MARY		12.00		12.00	
J	04/30/2002	211067	SPO-10130735	LAGBAO, PAULO		22.00		22.00	
J	04/30/2002		JV070	RCLS CHGS AP CKS 4/12/02		229.10		229.10	
J	04/30/2002		JV070	RCLS CHGS AP CKS 4/12/02		850.00		850.00	
O	04/30/2002	211213	SPO-10130886	BAY AREA VETERINARY		1670.25		1670.25	
O	04/30/2002	210630	SPO-10130525	HAYWARD SHELTER VOLUNTEER		18.00		18.00	
O	04/30/2002	210630	SPO-10130525	HAYWARD SHELTER VOLUNTEER		50.00		50.00	
O	04/30/2002	210629	SPO-10130526	HAYWARD SHELTER VOLUNTEER		25.00		25.00	
J	04/30/2002		JV115	RCLS CHGS-ANIMAL CONTROL		5950.00		5950.00	
O	05/31/2002	212507	11596	KOEFRAN SERVICES		35.00		35.00	
O	05/31/2002	212533	SPO-10131629	NOBLE VETERINARY CLINIC,		480.00		480.00	
O	05/31/2002	212553	SPO-10131630	NOBLE VETERINARY CLINIC,		422.00		422.00	
O	05/31/2002	212553	12387	NOBLE VETERINARY CLINIC,		1649.00		1649.00	
O	05/31/2002	212553	12387	NOBLE VETERINARY CLINIC,		850.00		850.00	
O	05/31/2002	212553	12387	NOBLE VETERINARY CLINIC,		17.00		17.00	
O	05/31/2002	212535	SPO-10131625	MEYER, PETER		109.00		109.00	
J	05/31/2002		JV017	RCLS CHGS ACTV 1890>1892		185.00		185.00	
J	05/31/2002		JV017	RCLS CHGS ACTV 1890>1892		356.00		356.00	
J	05/31/2002		JV017	RCLS CHGS ACTV 1890>1892		327.00		327.00	
J	05/31/2002		JV017	RCLS CHGS ACTV 1890>1892		1430.00		1430.00	
O	05/31/2002	213047	11596	KOEFRAN SERVICES		9.00		9.00	
O	05/31/2002	213074	SPO-10131836	OGLESBY, GREGG		33.00		33.00	
O	05/31/2002	212172	SPO-10131313	HAYWARD SHELTER VOLUNTEER		214.60		214.60	
O	06/30/2002	214343	SPO-10132864	ALTA VISTA VET CLINIC		354.70		354.70	
O	06/30/2002	214343	SPO-10132864	ALTA VISTA VET CLINIC		9.00		9.00	
O	06/30/2002	214460	SPO-10132870	LANCASTER, LAWRENCE		22.00		22.00	
O	06/30/2002	214165	SPO-10132513	HAYWARD SHELTER VOLUNTEER		771.50		771.50	
O	06/30/2002	216595	SPO-10133869	NOBLE VETERINARY CLINIC,		376.50		376.50	
O	06/30/2002	216595	SPO-10133869	NOBLE VETERINARY CLINIC,		708.35		708.35	
O	06/30/2002	216595	12387	NOBLE VETERINARY CLINIC,		850.00		850.00	
O	06/30/2002	216595	12387	NOBLE VETERINARY CLINIC,		1430.00		1430.00	
O	06/30/2002	213936	11596	KOEFRAN SERVICES		12.00		12.00	
O	06/30/2002	213913	SPO-10132339	HAYWARD SHELTER VOLUNTEER		58.72		58.72	
O	06/30/2002	214917	SPO-10133002	ALTA VISTA VET CLINIC		58.72		58.72	
O	06/30/2002	214917	SPO-10133002	ALTA VISTA VET CLINIC		42.67		42.67	
O	06/30/2002	214917	SPO-10133002	ALTA VISTA VET CLINIC		26.00		26.00	
O	06/30/2002	214917	SPO-10133002	ALTA VISTA VET CLINIC		26.00		26.00	
O	06/30/2002	214917	SPO-10133002	ALTA VISTA VET CLINIC		26.00		26.00	
O	06/30/2002	214917	SPO-10133002	ALTA VISTA VET CLINIC		26.00		26.00	
O	06/30/2002	214917	SPO-10133002	ALTA VISTA VET CLINIC		73.50		73.50	
O	06/30/2002	214917	SPO-10133002	ALTA VISTA VET CLINIC		73.50		73.50	
O	06/30/2002	214917	SPO-10133002	ALTA VISTA VET CLINIC		70.00		70.00	
O	06/30/2002	215115	11596	KOEFRAN SERVICES		35.00		35.00	
O	06/30/2002	215115	11596	KOEFRAN SERVICES		1430.00		1430.00	
O	06/30/2002	215115	11596	KOEFRAN SERVICES		827.03		827.03	
O	06/30/2002	214941	SPO-10133011	BAY AREA VETERINARY		12.50		12.50	
O	06/30/2002	216104	SPO-10133751	BIAS, NIA		67818.13		67818.13	
O	06/30/2002		TOTAL	SPECIAL SERVICES- CLAIMS		56410.57	375.57	67818.13	11783.13

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ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT DESCRIPTION CHECK# REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
7215	8		SOFTWARE	BAL FRWD	0.00			
		J 03/31/2002	JV037	ANNUAL BUDGET	500.00			
			TOTAL	DEAPPROPRIATION-POLICE	340.00-			
				SOFTWARE	160.00 *	0.00 *	0.00 *	160.00 *
7250	8		PUBLICITY AND COMMUNITY PROM	BAL FRWD	0.00			
			ANNUAL BUDGET		1700.00			
		O 12/31/2001	205832 SPO-10127602	AMERICAN BIRD CONSERVANCY			15.00	
		O 02/28/2002	208228 SPO-10129003	AAHA			110.00	
		O 05/31/2002	212179 SPO-10131318	HSUS			36.75	
			TOTAL	PUBLICITY AND COMMUNITY PROM	1700.00 *	0.00 *	161.75 *	1538.25 *
7276	7		COMPUTER CONTRACT SERVICES					
			SUBTOTAL	COMPUTER CONTRACT SERVICES	0.00 *	0.00 *	0.00 *	0.00 *
7300	6		VEHICLE OPERATION					
7320	8		INTERNAL VEH. & RADIO RENTAL	BAL FRWD	0.00			
			ANNUAL BUDGET		34601.00			
		J 07/31/2001	RJ021	MONTHLY VEHICLE CHARGES			2883.42	
		J 08/31/2001	RJ021	MONTHLY VEHICLE CHARGES			2883.42	
		J 09/30/2001	RJ021	MONTHLY VEHICLE CHARGES			2883.42	
		J 10/31/2001	RJ021	MONTHLY VEHICLE CHARGES			2883.42	
		J 12/01/2001	RJ021	MONTHLY VEHICLE CHARGES			2883.42	
		J 12/31/2001	RJ021	MONTHLY VEHICLE CHARGES			2883.42	
		J 01/31/2002	RJ021	MONTHLY VEHICLE CHARGES			2883.42	
		J 02/28/2002	RJ021	MONTHLY VEHICLE CHARGES			2883.42	
		J 03/31/2002	RJ021	MONTHLY VEHICLE CHARGES			2883.42	
		J 04/30/2002	RJ021	MONTHLY VEHICLE CHARGES			2883.42	
		J 05/31/2002	RJ021	MONTHLY VEHICLE CHARGES			2883.42	
		J 06/30/2002	RJ021	MONTHLY VEHICLE CHARGES			2883.42	
			TOTAL	INTERNAL VEH. & RADIO RENTAL	34601.00 *	0.00 *	34601.04 *	0.04-*
7330	8		LOCAL MILEAGE, PARKING & TOLL	BAL FRWD	0.00			
			ANNUAL BUDGET		22.00			
			TOTAL	LOCAL MILEAGE, PARKING & TOLL	22.00 *	0.00 *	0.00 *	22.00 *
7400	6		TRAVEL, MEETINGS AND MEALS					
7410	8		TRNING, EDUC, TRVL, MEETING, MEALS	BAL FRWD	0.00			
			ANNUAL BUDGET		1140.00			
		O 08/31/2001	200906 SPO-10124560	BUD TRF: ACTV 1890-7120			29.67	
		J 09/30/2001	JV006	SMART, CANDY			405.00	
		O 09/30/2001	201744 SPO-10125166	ARMES, GREG			1164.80	
		O 09/30/2001	201752 SPO-10125169	BAHIA HOTEL			225.00	
		O 10/31/2001	203608 SPO-10126320	HAYWARD VOLUNTEER DINNER			51.05	
		O 11/30/2001	204314 SPO-10126626	ORTIZ, JENNIE				
			TOTAL	VEHICLE OPERATION	34623.00 *	0.00 *	34601.04	21.96 *
				LOCAL MILEAGE, PARKING & TOLL	22.00			
				LOCAL MILEAGE, PARKING & TOLL	22.00 *	0.00 *	0.00 *	22.00 *
				TRAVEL, MEETINGS AND MEALS	1140.00			
				TRNING, EDUC, TRVL, MEETING, MEALS	1889.00			
				BUD TRF: ACTV 1890-7120				
				SMART, CANDY				
				ARMES, GREG				
				BAHIA HOTEL				
				HAYWARD VOLUNTEER DINNER				
				ORTIZ, JENNIE				

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 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

ACCOUNT- OBJ SUB T	S	DATE	ACCOUNT CHECK#	DESCRIPTION REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/ EXPENSE	BUDGET BALANCE
7500	6			OTHER EXPENSE					
7505	8			CREDIT CARD SERVICE CHARGE	BAL FRWD	300.00			
				ANNUAL BUDGET					
		J 07/31/2001	JV047	REC BANK CHGS FOR 7/01				56.54	
		J 08/31/2001	JV046	REC BANKCARD CHGS 8/01				54.71	
		J 09/30/2001	JV009	REC BANKCARD CHG FOR 9/01				33.35	
		J 10/31/2001	JV023	REC BANKCARD CHGS 10/01				35.04	
		J 11/30/2001	JV027	BANKCARD CHGS FOR 11/01				44.98	
		J 12/31/2001	JV055	REC BANKCARD CHGS-12/01				59.02	
		J 01/31/2002	JV075	UCB BANKCARD CHGS 1/02				48.87	
		J 02/28/2002	JV095	REC BANKCARD CHGS 02/02				55.67	
		J 03/31/2002	JV015	REC BANKCARD CHGS 03/02				56.13	
		J 04/30/2002	JV003	BANKCARD CHARGES 04/02				71.96	
		J 05/31/2002	JV012	REC BANKCARD CHGS 05/02				36.41	
		J 06/30/2002	JV033	REC BANKCARD CHGS-6/02				55.66	
			TOTAL	CREDIT CARD SERVICE CHARGE		300.00 *	0.00 *	608.34 *	308.34-*
			TOTAL	TRAVEL, MEETINGS AND MEALS		1894.00 *	0.00 *	2020.03 *	126.03-*

7515	7			COMPUTER TRAINING & EDUCATION		0.00 *	0.00 *	0.00 *	0.00 *
				COMPUTER TRAINING & EDUCATION					
				OTHER EXPENSE					
				TOTAL		300.00 *	0.00 *	608.34 *	308.34-*
				TOTAL		185203.95 *	1849.95 *	185143.03 *	1789.03-*

8000	5			CAPITAL EXPENSE					
8100	6			PURCHASES - EQUIPMENT					
8110	8			FIELD & OFF EQUIP (OVER \$1000)	BAL FRWD				
				ANNUAL BUDGET					
				TOTAL		0.00	0.00 *	0.00 *	0.00 *
				TOTAL		0.00	0.00 *	0.00 *	0.00 *
8112	8			COMPUTERS & PRINTERS-OVER 1000	BAL FRWD				
				ANNUAL BUDGET					
				TOTAL		0.00	0.00 *	0.00 *	0.00 *
				TOTAL		0.00	0.00 *	0.00 *	0.00 *
8113	8			COMPUTERS & PRINTERS (0-1000)	BAL FRWD				
				ANNUAL BUDGET					
				TOTAL		0.00	0.00 *	0.00 *	0.00 *
				TOTAL		0.00	0.00 *	0.00 *	0.00 *

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 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

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OBJ	SUB	T	S	DATE	ACCOUNT DESCRIPTION	CHECK#	REFERENCE	TRANSACTION DESCRIPTION	CURRENT BUDGET	ENCUMBRANCE	REVENUE/EXPENSE	BUDGET BALANCE
8400	6				PURCHASES - EQUIPMENT				0.00 *	0.00 *	0.00 *	0.00 *
					PURCHASES - VEHICLES				0.00 *	0.00 *	0.00 *	0.00 *
					PURCHASES - VEHICLES				0.00 *	0.00 *	0.00 *	0.00 *
					CAPITAL EXPENSE				0.00 *	0.00 *	0.00 *	0.00 *
					ANIMAL SERVICES BUREAU				10858.95 *	4849.95 *	29176.62 *	23167.62 *

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1892 ANIMAL CNTRL-SPAY/NEUTER FEES  
PROGRAM MANAGER: ANIMAL SERVICES MANAGER

REVENUE/  
EXPENSE  
ENCUMBRANCE  
BUDGET  
BALANCE

CURRENT  
BUDGET  
TRANSACTION DESCRIPTION  
ACCOUNT DESCRIPTION  
CHECK# REFERENCE

-ACCOUNT-  
OBJ SUB T S DATE

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# HAYWARD ANIMAL SERVICES BUREAU SHELTER STATISTICS

INTAKES BETWEEN 07/01/01 AND 06/30/02

	BIRD	CAT	DOG	FISH	OAT/SHEE	MAMMAL	RABBIT	REPTILE	RODENT
CONFISCATE									
HAYWARD	2	20	70	0	0	0	0	0	0
SAN LEANDRO	0	2	22	0	0	0	0	0	0
TOTAL	2	22	92	0	0	0	0	0	0
DISPO REQ									
HAYWARD	28	323	90	1	1	190	15	2	9
OUT OF AREA	0	1	3	0	0	0	0	0	0
SAN LEANDRO	10	110	13	0	0	66	4	1	18
TOTAL	38	434	106	1	1	256	19	3	27
EUTH REQ									
HAYWARD	0	9	6	0	0	2	1	0	0
OUT OF AREA	0	0	3	0	0	0	0	0	0
SAN LEANDRO	0	1	0	0	0	0	0	0	0
TOTAL	0	10	9	0	0	2	1	0	0
OWNER SUR									
HAYWARD	14	191	248	0	0	0	11	1	7
OUT OF AREA	0	2	9	0	0	0	0	0	0
SAN LEANDRO	3	33	62	0	0	0	1	0	2
TOTAL	17	226	319	0	0	0	12	1	9
RETURN									
HAYWARD	0	7	23	0	0	0	0	0	0
OUT OF AREA	0	0	3	0	0	0	0	0	0
SAN LEANDRO	0	2	1	0	0	0	0	0	0
TOTAL	0	9	27	0	0	0	0	0	0
STRAY									
HAYWARD	83	2,646	1,113	0	3	97	63	5	60

SWINE	TOTAL
0	92
0	24
0	116
0	659
0	4
0	222
0	885
0	18
0	3
0	1
0	22
0	472
0	11
0	101
0	584
0	30
0	3
0	3
0	36
1	4,071

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		BIRD	CAT	DOG	FISH	OAT/SHEE	MAMMAL	RABBIT	REPTILE	RODENT
STRAY	OUT OF AREA	2	14	14	0	0	1	2	0	0
	SAN LEANDRO	14	287	325	0	1	5	7	0	0
	TOTAL	99	2,947	1,452	0	4	103	72	5	60
TRANSFER	OUT OF AREA	0	0	1	0	0	0	0	0	0
	SAN LEANDRO	0	1	1	0	0	0	0	0	0
	TOTAL	0	1	2	0	0	0	0	0	0
TOTAL		156	3,649	2,007	1	5	361	104	9	96

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SWINE	TOTAL
0	33
0	639
1	4,743
0	1
0	2
0	3
1	6,389

# HAYWARD ANIMAL SERVICES BUREAU SHELTER STATISTICS

OUTCOMES BETWEEN 07/01/01 AND 06/30/02

	BIRD	CAT	DOG	FISH	OAT/SHEE	MAMMAL	RABBIT	REPTILE	RODENT	
ADOPTION	HAYWARD	1	2	0	0	0	0	0	0	4
	SAN	1	0	0	0	0	0	0	0	5
	TOTAL	2	2	0	0	0	0	0	0	
DIED	HAYWARD	781	425	0	2	1	23	2	33	197
	OUT OF	8	11	0	0	0	1	0	0	1513
	SAN	76	98	0	1	0	1	2	2	
TOTAL	865	534	0	3	1	25	4	35		
DISPOSAL	HAYWARD	92	28	0	0	12	6	0	2	11
	OUT OF	5	6	0	0	0	0	0	0	157
	SAN	97	34	0	0	12	6	0	2	
TOTAL	194	66	0	0	24	12	6	2		
EUTH	HAYWARD	445	103	1	1	237	17	2	14	220
	OUT OF	1	3	0	0	1	0	0	0	1079
	SAN	115	14	0	0	62	4	1	18	
TOTAL	561	120	1	1	300	21	3	32		
HOME EXP	HAYWARD	1,765	663	0	0	23	38	0	24	3019
	OUT OF	5	10	0	0	0	1	0	0	
	SAN	216	212	0	0	9	6	0	0	
TOTAL	1,986	885	0	0	32	45	0	24		
TOTAL	1	0	0	0	0	0	0	0	0	1

		BIRD	CAT	DOG	FISH	OAT/SHEE	MAMMAL	RABBIT	REPTILE	RODENT
MISSING	HAYWARD	0	15	1	0	0	0	1	1	0
	SAN	0	6	0	0	0	0	0	0	0
	TOTAL	0	21	1	0	0	0	1	1	0
RELOCATE	HAYWARD	14	3	3	0	0	12	0	2	2
	OUT OF	1	0	2	0	0	0	0	0	0
	TOTAL	15	3	5	0	0	12	0	2	2
RTO	HAYWARD	3	52	288	0	1	2	1	0	0
	OUT OF	0	3	6	0	0	0	0	0	0
	SAN	0	6	95	0	0	0	0	0	0
TRANSFER	TOTAL	3	61	389	0	1	2	1	0	0
	HAYWARD	2	27	26	0	0	2	0	0	0
	OUT OF	0	0	1	0	0	0	0	0	0
TOTAL	SAN	0	5	2	0	0	0	0	0	0
	TOTAL	2	32	29	0	0	2	0	0	0
	TOTAL	161	3,628	1,999	1	5	361	99	10	95

6  
24  
3  
39  
101  
457  
7  
65

Animals on hand on June 30, 2002 = 284

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# YOUR SHELTER KENNEL STATISTICS

OUTCOMES BETWEEN 07/01/01 AND 06/30/02

		CAT	DOG	OTHER	TOTAL
	HAYWARD	1	2	1	4
	SAN	1	0	0	1
	TOTAL	2	2	1	5
ADOPTION	HAYWARD	781	425	90	1,296
	OUT OF	8	11	1	20
	SAN	76	98	23	197
	TOTAL	865	534	114	1,513
DIED	HAYWARD	92	28	26	146
	SAN	5	6	0	11
	TOTAL	97	34	26	157
DISPOSAL	HAYWARD	445	103	306	854
	OUT OF	1	3	1	5
	SAN	115	14	91	220
	TOTAL	561	120	398	1,079
EUTH	HAYWARD	1,765	663	126	2,554
	OUT OF	5	10	2	17
	SAN	216	212	20	448
	TOTAL	1,986	885	148	3,019
HOME EXP	HAYWARD	0	0	1	1
	TOTAL	0	0	1	1
MISSING	HAYWARD	15	1	2	18
	SAN	6	0	0	6
	TOTAL	21	1	2	24
RELOCATE	HAYWARD	3	3	35	41
	OUT OF	0	2	1	3
	SAN	0	0	1	1
	TOTAL	3	5	37	45
RTO	HAYWARD	52	288	7	347

		CAT	DOG	OTHER	TOTAL
RTO	OUT OF	3	6	0	9
	SAN	6	95	0	101
	TOTAL	61	389	7	457
TRANSFER	HAYWARD	27	26	4	57
	OUT OF	0	1	0	1
	SAN	5	2	0	7
	TOTAL	32	29	4	65
<b>TOTAL</b>		<b>3,628</b>	<b>1,999</b>	<b>738</b>	<b>6,365</b>

11-9811-I-01

Animals on hand on June 30, 2002 = 285

# Hayward Animal Services KENNEL STATISTICS

INTAKES BETWEEN 07/01/01 AND 06/30/02

		HAYWARD			OUT OF AREA			SAN LEANDRO			TOTAL
		CAT	DOG	OTHER	CAT	DOG	OTHER	CAT	DOG	OTHER	
CONFISCATE	BITE	0	32	0	0	0	0	0	7	0	39
	CRUELTY	12	7	0	0	0	0	0	3	0	22
	EVICITION	1	3	1	0	0	0	1	1	0	7
	OWNER	0	0	1	0	0	0	0	0	0	1
	OWNER	3	8	0	0	0	0	0	2	0	13
	OWNER JAIL	2	7	0	0	0	0	1	5	0	15
	PBLIC SFTY	2	13	0	0	0	0	0	4	0	19
	TOTAL	20	70	2	0	0	0	2	22	0	116
DISPO REQ		2	1	0	0	0	0	0	0	0	3
	FIELD	263	30	229	0	0	0	106	10	98	736
	FIELD OWN	1	5	0	0	0	0	2	0	0	8
	NIGHT	19	10	5	0	0	0	0	0	0	34
	NIGHT OWN	0	5	0	0	0	0	0	0	0	5
	OTC	38	36	12	1	3	0	2	2	1	95
	OTC OWNED	0	3	0	0	0	0	0	1	0	4
	TOTAL	323	90	246	1	3	0	110	13	99	885
EUTH REQ		0	0	1	0	0	0	0	0	0	1
	FIELD OWN	3	2	1	0	0	0	1	0	0	7
	OTC OWNED	6	4	1	0	3	0	0	0	0	14
	TOTAL	9	6	3	0	3	0	1	0	0	22
OWNER SUR		0	0	0	0	0	0	1	0	0	1
	FIELD	1	15	0	0	0	0	0	2	0	18
	NIGHT	57	56	8	0	7	0	1	7	0	136
	OTC	133	177	25	2	2	0	31	53	6	429
	TOTAL	191	248	33	2	9	0	33	62	6	584
RETURN		0	2	0	0	0	0	0	1	0	3
	NIGHT	0	1	0	0	0	0	0	0	0	1

		HAYWARD			OUT OF AREA			SAN LEANDRO			TOTAL
		CAT	DOG	OTHER	CAT	DOG	OTHER	CAT	DOG	OTHER	
RETURN	OTC	7	20	0	0	3	0	2	0	0	32
	TOTAL	7	23	0	0	3	0	2	1	0	36
STRAY		4	6	0	0	0	0	0	0	0	10
	FIELD	214	326	125	0	3	0	45	233	23	969
	NIGHT	1,269	527	133	5	10	2	50	28	1	2,025
	OTC	1,159	254	59	9	1	3	192	64	4	1,745
	TOTAL	2,646	1,113	317	14	14	5	287	325	28	4,749
TRANSFER	AN	0	0	0	0	0	0	1	1	0	2
	SPCA	0	0	0	0	1	0	0	0	0	1
	TOTAL	0	0	0	0	1	0	1	1	0	3
TOTAL		3,196	1,550	601	17	33	5	436	424	133	6,395

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# HAYWARD ANIMAL SERVICES BUREAU EUTHANASIA STATISTICS

EUTHANASIAS BETWEEN 07/01/01 AND 06/30/02

11-9811-I-01

		CAT	DOG	TOTAL
ADOPTABLE		1	1	2
	BEHAV HIST	0	1	1
	BEHAV OBSV	1	8	9
	CONTAG DIS	4	4	8
	FERAL	1	0	1
	MEDICAL	4	5	9
	SPACE	0	1	1
	TIME	11	1	12
	TIME/SPACE	9	55	64
	TOO OLD	0	1	1
	TOO YOUNG	1	0	1
TOTAL	32	77	109	
EUTH REQ		2	1	3
	BEHAV HIST	0	2	2
	MEDICAL	3	4	7
	TOO OLD	1	0	1
	TOO YOUNG	1	0	1
	TOTAL	7	7	14
UNADOPTABLE		61	8	69
	BEHAV HIST	7	69	76
	BEHAV OBSV	54	253	307
	CONTAG DIS	95	69	164
	FELV	3	0	3
	FERAL	769	0	769
	MEDICAL	232	130	362
	SPACE	4	9	13
	TIME	97	55	152
	TIME/SPACE	90	196	286
		<b>340</b>		

		CAT	DOG	TOTAL
UNADOPTABLE	TOO OLD	5	7	12
	TOO YOUNG	530	5	535
	TOTAL	1,947	801	2,748
TOTAL		1,986	885	2,871

11-9811-I-01

# INDIRECT COST RATE PROPOSAL

**Claimant Name:** City of Hayward  
**Department:** Animal Services Bureau  
**Fiscal Year:** 01-02

Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
<b>Personnel Services:</b>				
1 Salaries & Wages	\$518,351		\$73,445	\$444,906
2 Part-time Wages & Overtime	\$105,096			\$105,096
3 Benefits <span style="float: right;">32.4%</span>	\$167,952		\$23,797	\$144,155
<b>SUBTOTAL:</b>	<b>\$791,399</b>		<b>\$97,242</b>	<b>\$694,157</b>
<b>Line Item Costs (Services, Supplies &amp; Other):</b>				
4 Maintenance and Utilities	\$8,925		\$8,925	
5 Office Supplies	\$6,922		\$6,922	
6 Printing	\$3,454		\$3,454	
7 Field Supplies	\$64,139			\$64,139
8 Computer Supplies	\$3,708		\$3,708	
9 Facilities Maintenance				
10 Dues, Publications and Books	\$695	\$695		
11 Meals (MOU)	\$1,016		\$1,016	
12 Services	\$67,980			\$67,980
13 Vehicle Operation	\$34,601		\$10,000	\$24,601
14 Travel, Meetings and Meals	\$2,020		\$2,020	
15 Other Expense	\$608	\$608		
16 Expense Transfers	\$3,739		\$3,739	
17				
18				
19				
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21				
22				
23				
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33				
34				
35				
<b>SUBTOTAL:</b>	<b>\$197,807</b>	<b>\$1,303</b>	<b>\$39,784</b>	<b>\$156,720</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$989,206</b>			
<b>Cost Adjustments and/or Cost Plan Costs:</b>				
36 A-87 Cost Allocation Plan				
37				
<b>SUBTOTAL:</b>				
<b>TOTAL COSTS:</b>	<b>\$989,206</b>	<b>\$1,303</b>	<b>\$137,026</b>	<b>\$850,877</b>
<b>CALCULATED INDIRECT COST RATE =</b> <span style="border: 1px solid black; padding: 2px;">19.7%</span>				
Rate is based on: Salaries & Benefits		\$137,026 = Total allowable indirect costs	\$694,157 = Total direct salaries and benefits	

# DEPARTMENTAL INDIRECT SALARIES

**Claimant Name:** City of Hayward  
**Department:** Animal Services Bureau  
**Fiscal Year:** 01-02

11-9811-I-01  
**INDIRECT SALARIES**

Position or Name of Employee	Annual Wages	Departmental Administration		Departmental Support	
		(%)	(\$)	(%)	(\$)
1 Animal Services Manager	\$73,445	100%	\$73,445		
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38					
39					
40					

<b>TOTALS</b>	<b>\$73,445</b>		<b>\$73,445</b>
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**TOTAL INDIRECT SALARIES** **\$73,445**

REPORT ID: EMI5-NR423  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

C I T Y O F H A Y W A R D  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
 MONTH ENDING DATE: 06/30/2002

REPORT PRINT DATE: 11/07/2002  
 PAGE NO. 1  
 TIME: 13:37

ACCOUNT NO FOOT	OBJ SUB T	NOTE	ACCOUNT DESCRIPTION	TOTAL	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/	EXPENDITURES	ENCUMBRANCES	BUDGET
										BALANCE
4000	2		ANIMAL SERVICES BUREAU							
4400	5		REVENUES	17,000.00-	17,000.00-	17,513.50-	0.00	513.50		3-
4411	6		LICENSES AND PERMITS							3-
4411	8		ANIMAL LICENSES							5-
TOTAL	11		LICENSES AND PERMITS	17,000.00-	17,000.00-	17,513.50-	0.00	513.50		1 *
4500	6		FINES AND FORFEITURES							
TOTAL			FINES AND FORFEITURES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *		2-
4700	6		FROM OTHER AGENCIES							
4757	7		POLICE-REIMB FR OTHER AGENCIES							
4757	9		POLICE-SAN LEANDRO ANIMAL CONT	109,315.00-	109,315.00-	63,825.00-	0.00	45,490.00-		3-
SUBTOTAL			POLICE-REIMB FR OTHER AGENCIE	109,315.00-	109,315.00-	63,825.00-	0.00 *	45,490.00-		3-
TOTAL			FROM OTHER AGENCIES	109,315.00-	109,315.00-	63,825.00-	0.00 *	45,490.00-		2
4800	6		FEES AND SERVICE CHARGES							
4824	8		POLICE-AC FEES AND SERVICES	17,000.00-	17,000.00-	19,112.53-	0.00	2,112.53		1 *
4837	8		ANIMAL IMPOUNDING	14,100.00-	14,100.00-	15,211.92-	0.00	21,111.92		1
4837	8		POLICE-AC-OWNER SERVICES	14,000.00-	14,000.00-	12,951.67-	0.00	1,048.33-		3-
4866	8		POLICE-AC-RENTAL	500.00-	500.00-	312.00-	0.00	188.00-		5-
4867	8		POLICE-AC-VACCINATIONS	16,030.00-	16,030.00-	15,541.08-	0.00	488.12-		5 *
TOTAL			FEES AND SERVICE CHARGES	61,630.00-	61,630.00-	83,130.00-	0.00 *	21,500.00 *		2
4900	6		OTHER REVENUES							
4999	8		OTHER REVENUES	0.00	0.00	423.16-	0.00	423.16		8
TOTAL			OTHER REVENUES	0.00 *	0.00 *	423.16-	0.00 *	423.16 *		7
TOTAL			REVENUES	187,945.00-	187,945.00-	164,891.66-	0.00 *	23,053.34-		0 *
5000	5		EMPLOYEE SERVICES							
5100	6		SALARIES	609,326.00	609,326.00	518,351.13	0.00	90,974.87		5 *
5110	8		SALARIES-REGULAR TIME			1,022.44	0.00	1,217.56		-
5111	8		SALARIES-INCENTIVE PAY	2,240.00	2,240.00	382.56	0.00	382.56-		-
5120	8		SALARIES-WORKERS COMPENSATION	0.00	0.00	10,821.85	0.00	21,726.15		1
5121	8		SALARIES-HOLID PD NOT WORKED	32,548.00	32,548.00	11,896.08	0.00	26,701.92		1-
5122	8		SALARIES-LEAVE PAID	58,598.00	58,598.00	3,997.44	0.00	1,997.44-		0-
5123	8		SALARIES-OTHER LEAVE PAID	0.00	0.00	16,230.56	0.00	4,489.83-		1
5124	8		SALARIES-COMP TIME PAID	0.00	0.00	978.81	0.00	978.81-		4-
5130	8		SALARIES-A.L. AT TERMINATION	0.00	0.00	2,254.53	0.00	2,254.53-		0
5131	8		SALARIES-S.L. AT TERMINATION	0.00	0.00		0.00			0
5132	8		SALARIES-COMP TIME AT TERMINATION	0.00	0.00		0.00			0

REPORT ID: FMIS-NR423  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

CITY OF HAYWARD  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
 MONTH ENDING DATE: 06/30/2002

REPORT PRINT DATE: 11/07/2002  
 PAGE NO. 2 TIME: 13:37

ACCOUNT NO FOOT  
 OBJ SUB T QTYE ACCOUNT DESCRIPTION  
 \*\*\*\*\* CURRENT BUDGET \*\*\*\*\* YTD PRORATE \*\*\*\*\* YTD REVENUE/ \*\*\*\*\* ENCUMBRANCES \*\*\*\*\* BUDGET BALANCE \*\*\*\*\*

5140	8	00	11	SALARIES-OVERTIME	13,517.00	13,517.00	24,264.89	0.00	10,747.89-
5144	8	00	00	SALARIES - EXCESS MEDICAL	0.00	0.00	2,639.78	0.00	2,639.78-
5146	8	00	00	SALARIES-OVERTIME-CIVILIAN HOL	0.00	0.00	4,117.66	0.00	4,117.66-
TOTAL	11			SALARIES	716,229.00 *	716,229.00 *	623,447.56 *	0.00 *	92,781.44 *

5200	6			EMPLOYEE BENEFITS	0.00	0.00	500.00	0.00	500.00-
5211	8			UNIFORMS/PAYROLL	8,206.00	8,206.00	9,202.90	0.00	996.90-
5220	8			EMPL BENE-FICA	52,437.00	52,437.00	39,313.72	0.00	13,123.28
5230	8			EMPL BENE-PERS	0.00	0.00	2,536.73	0.00	2,536.73-
5232	8			EMPL BENE-PARS	79,667.00	79,667.00	44,861.47	0.00	34,805.53
5244	8			EMPL BENE-MEDICAL-PERS	19,952.00	19,952.00	13,305.60	0.00	6,646.40
5250	8			EMPL BENE-DENTAL-DELTA	0.00	0.00	648.08	0.00	648.08-
5251	8			EMPL BENE-DENTAL-UNITED CONCOR	962.00	962.00	773.55	0.00	188.45
5260	8			EMPL BENE-BASIC LIFE INS(1070)	317.00	317.00	458.16	0.00	141.16-
5261	8			EMPL BENE-LTD-MGMT/COMP(1096)	39,981.00	39,981.00	38,350.33	0.00	1,630.67
5270	8			EMPL BENE-WORKER COMP INS	16,160.00	16,160.00	15,705.28	0.00	450.72
5280	8			EMPL BENE-DEPERARD COMP	3,117.00	3,117.00	2,291.97	0.00	825.03
5290	8			EMPL BENE-VISION CARE					
TOTAL				EMPLOYEE BENEFITS	220,799.00 *	220,799.00 *	167,951.79 *	0.00 *	52,847.21 *

TOTAL				EMPLOYEE SERVICES	937,028.00 *	937,028.00 *	791,395.35 *	0.00 *	145,628.65 *
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6000	5			MAINTENANCE AND UTILITIES					
6100	6			MAINTENANCE	8,311.00	8,311.00	7,875.42	0.00	433.58
6110	8			FIELD & OFFICE MAINTENANCE	5,289.00	5,289.00	1,047.83	3,000.00	1,241.17
6112	8			BLDG & STRUCTURE MAINTENANCE					
TOTAL				MAINTENANCE	13,600.00 *	13,600.00 *	8,925.25 *	3,000.00 *	1,674.75 *

6200	6			UTILITIES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL				UTILITIES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *

TOTAL				MAINTENANCE AND UTILITIES	13,600.00 *	13,600.00 *	8,925.25 *	3,000.00 *	1,674.75 *
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7000	5			SUPPLIES AND SERVICES					
7100	6			SUPPLIES	7,475.58	7,475.58	6,921.71	675.58	321.71-
7110	8			OFFICE SUPPLIES	3,448.00	3,448.00	3,453.90	0.00	5.90-
7112	8			PRINTING	65,439.80	65,439.80	64,139.19	598.80	701.81
7120	8			FIELD SUPPLIES	3,200.00	3,200.00	3,706.14	0.00	508.14-
7122	8			COMPUTER SUPPLIES	9,586.00	9,586.00	0.00	0.00	9,586.00
7124	8			FACILITIES MAINTENANCE CHARGES	867.00	867.00	694.80	0.00	172.20
7176	6			DUES, PUBLICATIONS, BOOKS					

REPORT ID: PMS-MR423  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

C I T Y O P H A Y W A R D  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
 MONTH ENDING DATE: 06/30/2002

REPORT PRINT DATE: 11/07/2002  
 PAGE NO. 3 TIME: 13:37

ACCOUNT NO FOOT	ACCOUNT DESCRIPTION	TOTAL	CURRENT BUDGET	YTD PROPRATE	YTD REVENUE/	ENCUMBRANCES	BUDGET
OBJ SDB T NOTE	*****	*****	*****	*****	EXPENDITURES	*****	BALANCE
7180 8 1	MEALS (MOU)	100.00	100.00	1,016.00	0.00	916.00-	
TOTAL ..		90,116.38 *	90,116.38 *	79,933.74 *	1,474.38 *	8,708.26 *	
7200 6 1	SUPPLIES	56,410.57	56,410.57	67,018.13	375.57	11,783.13-	
7210 8 1	SPECIAL SERVICES - CLAIMS	160.00	160.00	0.00	0.00	160.00	
7215 8	SOFTWARE	1,700.00	1,700.00	161.75	0.00	1,538.25	
7250 8	PUBLICITY AND COMMUNITY PROM	0.00	0.00	0.00	0.00	0.00	
7276 7	COMPUTER CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ..		58,270.57 *	58,270.57 *	67,979.88 *	375.57 *	10,084.88-	
TOTAL ..	SERVICES	34,601.00	34,601.00	34,601.04	0.00	0.04-	
7300 6	VEHICLE OPERATION	22.00	22.00	0.00	0.00	22.00	
7320 8	INTERNAL VEH. & RADIO RENTAL	34,623.00 *	34,623.00 *	34,601.04 *	0.00 *	21.96 *	
7330 8	LOCAL MILEAGE, PARKING & TOLL	1,894.00	1,894.00	2,020.03	0.00	126.03-	
TOTAL ..	TRAVEL, MEETINGS AND MEALS	1,894.00 *	1,894.00 *	2,020.03 *	0.00 *	126.03-	
7400 6	TRAVEL, MEETINGS AND MEALS	300.00	300.00	608.34	0.00	308.34-	
7410 8	CREDIT CARD SERVICE CHARGE	0.00	0.00	0.00	0.00	0.00	
TOTAL ..	OTHER EXPENSE	300.00 *	300.00 *	608.34 *	0.00 *	308.34-	
7500 6	COMPUTER TRAINING & EDUCATION	0.00	0.00	0.00	0.00	0.00	
7505 8	COMPUTER TRAINING & EDUCATION	0.00	0.00	0.00	0.00	0.00	
7515 7	OTHER EXPENSE	185,203.95 *	185,203.95 *	185,143.03 *	1,849.95 *	1,789.03-	
SUBTOTAL ..		185,203.95 *	185,203.95 *	185,143.03 *	1,849.95 *	1,789.03-	
TOTAL ..	SUPPLIES AND SERVICES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	
8000 5	CAPITAL EXPENSE	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	
8100 6	PURCHASES - EQUIPMENT	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	
TOTAL ..	PURCHASES - EQUIPMENT	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	
8400 6	PURCHASES - VEHICLES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	
TOTAL ..	PURCHASES - VEHICLES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	

REPORT ID: FMS-NR423  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

CITY OF HAYWARD  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
 MONTH ENDING DATE: 06/30/2002

REPORT PRINT DATE: 11/07/2002  
 PAGE NO. 4 TIME: 13:37

ACCOUNT NO FOOT  
 OBJ SUB T NOTE ACCOUNT DESCRIPTION  
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OBJ	SUB	T	NOTE	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD PROPRATE	YTD REVENUE/	ENCUMBRANCES	BUDGET
					TOTAL		EXPENDITURES		BALANCE
9000	5			CAPITAL EXPENSE	0.00	0.00	0.00	0.00	0.00
9100	6			EMPLOYEE TRANSFERS	0.00	0.00	2,389.60	0.00	2,389.80-
9110	8			EMPLOYEE SERVICES	0.00	0.00	99.21	0.00	99.21-
9120	8			SALARIES-S.T. - FROM OTHER	0.00	0.00	1,249.59	0.00	1,249.59-
9130	8			SALARIES-O.T. - FROM OTHER	0.00	0.00			
				EMPLOYER BENE FROM OTHER					
TOTAL				EMPLOYER SERVICES	0.00	0.00	3,738.60	0.00	3,738.60-*
TOTAL				EXPENSE TRANSFERS	0.00	0.00	3,738.60	0.00	3,738.60-*

ANIMAL SERVICES BUREAU

EXPENSE	TOTAL	REVENUE	NET EXPENSE
TOTAL EXPENSE	1,135,831.95	1,135,831.95	989,206.23
TOTAL REVENUE	187,945.00-	187,945.00-	164,891.66-
NET EXPENSE	947,886.95 *	947,886.95 *	824,314.57 *
			4,849.95 *
			118,722.43 *

REPORT ID: PHMS-PP812

C I T Y O F H A Y W A R D  
CURRENT CITY EMPLOYEES BY FUNDING ACTIVITY NUMBER

REPORT PRINT DATE: 09/20/2002  
PAGE NO. 12  
TIME: 10:44

EMP #	EMPLOYEE NAME	JOB#	POSITION TITLE	HOURLY RATE	STEP	SEX	ETH
2218	ESTRADA, ROBERT A	632	FAMILY COUNSELOR I	28.87	05	M	H
1029	RADEMAN, MARJORIE A	632	FAMILY COUNSELOR I	27.44	04	F	W
100-1883	CYSASOTANP CASE MGMT						
2976	RAFFERTSON, DENISE P	632	FAMILY COUNSELOR I	26.22	03	F	H
100-1884	CYSA-TANP LOCAL SERVICE AREA						
2219	BUTLER, RICHARD D	515	POLICE OFFICER	33.32	04	M	W
1517	GROSHONG, PATRICIA	632	FAMILY COUNSELOR I	28.87	05	F	H
2060	RODRIGUEZ, PATRICIA L	632	FAMILY COUNSELOR I	28.87	05	F	H
100-1886	LOCL IW ENFOR BLK GRT PRG-EXPS						
1530	JAKUB, GUY J	515	POLICE OFFICER	34.91	05	M	W
2282	KRIMM, ERIC R	515	POLICE OFFICER	34.91	05	M	W
100-1889	UHP COPS IN SCHOOL						
1457	CHRISTENSEN, ANNA C	515	POLICE OFFICER	34.91	05	F	H
1766	YOSHIMATA, TOSHIKAZU	515	POLICE OFFICER	34.91	05	M	A
100-1890	ANIMAL SERVICES BUREAU						
2114	ARMES, GREGORY M	714	ANIMAL SERVICES MANAGER	35.31	05	M	W
3125	BLANTON, CHERYL	182	VOLUNTEER PROGRAM ASSISTANT	15.08	01	F	W
3051	FELBER, WENDY	120	POLICE RECORDS CLERK II	17.09	01	F	W
3059	GERRAT, CARA M	185	ANIMAL CONTROL OFFICER	18.49	02	F	W
2858	HAFFER, JOSHUA	181	ANIMAL CARE ATTENDANT	15.08	01	M	W
3060	HEPWORTH, CAROLINA B	181	ANIMAL CARE ATTENDANT	16.34	03	F	W
3182	HORNE, DONNA L	181	ANIMAL CARE ATTENDANT	15.08	01	F	W
3057	KABIGTING, JERALYN G	120	POLICE RECORDS CLERK II	18.50	03	F	A
2870	KAMERLING, DIANNE S	120	POLICE RECORDS CLERK II	17.09	01	F	W
3076	MARCELIN, MEISHA	181	ANIMAL CARE ATTENDANT	15.08	01	F	B
3002	MC GREGOR, WILLIAM P	181	ANIMAL CARE ATTENDANT	15.08	01	M	W
2764	NAVAL, JULY M	181	ANIMAL CARE ATTENDANT	15.08	01	M	A
1807	NELSON, AIMEE S	181	ANIMAL CARE ATTENDANT	17.89	05	M	W
3092	ORTIZ, JENNIE M	120	POLICE RECORDS CLERK II	17.05	04	F	W
2868	PACHECO, DANNY	181	ANIMAL CARE ATTENDANT	19.32	04	F	H
2960	PUTZKE, MICHELLE L	183	SENIOR ANIMAL CARE ATTENDANT	15.08	01	M	U
2864	SANCHEZ JR, PAUL	184	SENIOR ANIMAL CONTROL OFFICER	17.97	03	F	W
1488	SWART, CANDY L	185	ANIMAL CONTROL OFFICER	21.96	04	M	H
3044	YBARRA, PRISCILLA G	185	ANIMAL CONTROL OFFICER	18.49	02	F	W
		181	ANIMAL CARE ATTENDANT	15.72	02	F	H

100-1911 OFFICE OF THE FIRE CHIEF

<b>CLAIM FOR PAYMENT</b> <b>Pursuant to Government Code Section 17561</b> <b>ANIMAL ADOPTION</b>	For State Controller Use Only	<b>Program</b> <span style="font-size: 2em;"><b>213</b></span>
	(19) Program Number 00213	
	(20) Date Filed ___/___/___	
	(21) LRS Input ___/___/___	

(01) Claimant Identification Number <b>9801358</b>		<b>Reimbursement Claim Data</b>		
(02) Claimant Name <b>City of Hayward</b>		(22) AA-1, (04)(A)(1)(g)		
County of Location <b>Alameda</b>		(23) AA-1, (04)(A)(2)(g) <sup>11-9811-1-01</sup>	506	
Street Address of P.O. Box <b>777 "B" Street</b>		(24) AA-1, (04)(A)(3)(g)		
City <b>Hayward</b>	State <b>CA</b>	Zip Code <b>94541</b>	(25) AA-1, (04)(B)(1)(g)	
<b>Type of Claim</b>	<b>Estimated Claim</b>		<b>Reimbursement Claim</b>	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26) AA-1, (04)(B)(2)(g)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) AA-1, (04)(B)(3)(g)	31,717
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) AA-1, (04)(B)(4)(g)	1,667
Fiscal Year of Cost	(06)	(12) <b>2002-2003</b>	(30) AA-1, (04)(B)(6)(g)	3,023
Total Claimed Amount	(07)	(13) <b>\$152,467</b>	(31) AA-1, (04)(B)(7)(g)	20,598
LESS: 10% Late Penalty		(14)	(32) AA-1, (04)(B)(8)(g)	
LESS: Prior Claim Payment Received		(15)	(33) AA-1, (04)(B)(9)(g)	
Net Claimed Amount		(16) <b>\$152,467</b>	(34) AA-1, (04)(B)(10)(g)	
Due from State	(08)	(17) <b>\$152,467</b>	(35) AA-1, (06)	16
Due to State		(18)	(36)	

FIRM 2

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer	Date
<b>Perry H. Carter</b>	<b>Finance Director</b>
Type or Print Name	Title

(38) Name of Contact Person for Claim	Telephone Number <b>916.485.8102</b>	
<b>Diona LaChapelle (MAXIMUS, Inc.)</b>	<b>349</b>	Email Address <b>dionalachapelle@maximus.com</b>

2A

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
CLAIM SUMMARY**

FORM  
AA-1

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2002-2003**

(03) Department: **Police - Animal Control** 11-9811-I-01

Direct Costs	Object Accounts						
	(a) Salaries	(b) Benefits	(c) Materials & Supplies	(d) Contract Services	(e) Travel & Training	(f) Fixed Assets	(g) Total
<b>(04) Reimbursable Components</b>							
<b>A. One-Time Costs</b>							
1. Policies and Procedures							\$506
2. Training	\$383	\$123					
3. Computer Software							
<b>B. Ongoing Costs</b>							
1. Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats			\$31,717				\$31,717
4. Care of Other Animals			\$1,667				\$1,667
5. Holding Period	\$79,754	\$21,393					\$101,147
6. Feral Cats	\$2,290	\$733					\$3,023
7. Lost and Found Lists	\$15,605	\$4,994					\$20,598
8. Non-Medical Records							
9. Veterinary Care							
10. Procuring Equipment							
<b>(05) Total Direct Costs</b>	\$98,031	\$27,242	\$33,384				\$158,657

<b>Indirect Costs</b>		
(06) Indirect Cost Rate	[From ICRP] Salary and Benefits	16.20%
(07) Total Indirect Costs	[Line (06)(a) x line(05)(a)] or [{Line(06) x line (05)(a)} + line (05)(b)]	\$20,294
(08) Total Direct and Indirect Costs	[Line(05)(g) + line(07)]	\$178,952

**Cost Reduction**

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		\$26,485
(11) Total Claimed Amount	{Line(08) - <del>350</del> (09) + Line(10)}	\$152,467

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2002-2003**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.  
 One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
								<u>Time to train staff on the reimbursable activities.</u> <i>(one-time per employee)</i>		
Wendy Felber, ACO	\$24.46	32.00%	8.00					\$196	\$63	\$258
Fabiola Giddings, PCII	\$23.41	32.00%	8.00					\$187	\$60	\$247

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of **351** \$383 \$123 \$506

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

FORM  
AA-2

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2002-2003**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  11-981 Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>Due to the passing of the Hayden Bill which increased the holding period from 3 business days to 4 if business hours were expanded to 7pm on a week day, the City is eligible to claim costs of care and maintenance for animals held during the increased holding period that are ultimately euthanized after the requisite period. <i>4 business days plus the day of impoundment equals 5 days less the original 3 business days equals 2 claimable days.</i> There were a total of 4975 dogs and cats impounded at the City's shelter. 4289 of those were stray or abandoned. 2568 dogs and cats (1519 eligible) were ultimately euthanized after the requisite period during this fiscal year.</p> <p>Care &amp; Maintenance (\$10.44 per day)  <math>\\$10.44 \times 1519 \times 2 \text{ days} = \\$31,716.72</math></p> <p>Please see attached time study and cost summary for detail and documentation.</p> <p>*All vet care for eligible animals, including the allowable "wellness" vaccine is being claimed within this category of care.</p> <p>* Owner relinquished, newborn or animals irremediably suffering from illness or injury not included in cost.</p>				\$31,717						

(05) Total ( ) Subtotal ( ) Page: 352 of 352 \$31,717

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

FORM  
AA-2

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2002-2003**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  ~~11-9819-101~~ Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>Based on the passing of the Hayden Bill legislation, the costs to provide care and maintenance to "other animals" for four business days from the day after impoundment that are ultimately euthanized is eligible for reimbursement. Other animals include: rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles or tortoises legally allowed as personal property. There were 64 eligible animals that were ultimately euthanized during this fiscal period. Statistics do not include livestock or wildlife.</p> <p>Care &amp; Maint. (\$6.51 per day)            64 eligible animals x 4 days = 256            \$6.51 x 256 claimable days=\$1,666.56</p> <p>Please see attached time study and cost summary for detail and documentation.</p>				\$1,667						

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_ of \_\_\_\_ **353** \$1,667

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

FORM  
AA-2

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2002-2003**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software **11-9811-01**

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Care Attendants (7)</b>	\$20.67	32.00%	2184.00					\$45,150	\$14,448	\$59,597
<b>*Animal Care Attendants (2)</b>	\$20.67		624.00					\$12,900		\$12,900
<b>Police Records Clerks (2)</b>	\$23.41	32.00%	624.00					\$14,609	\$4,675	\$19,284
<b>Sr. Animal Care Attendant</b>	\$22.74	32.00%	312.00					\$7,095	\$2,270	\$9,366
<i>* part time attendants</i>										
<p>In fiscal year 2002-2003, the Hayward Animal Control department made itself available and open to the public on Saturdays from 11 AM to 5 PM to make animals available for owner redemption and adoptions.</p> <p>The total claimed herein represents the actual time of staff for the year-long eligible period.</p> <p>The shelter is extremely busy on Saturday's. Many members of the public come to the shelter seeking to adopt and redeem animals. Because of the vast number of people who come in, the shelter must have staff on hand to assist the public with adopting and redeeming animals.</p>										
(05) Total ( ) Subtotal ( )								\$79,754	\$21,393	\$101,147

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2002-2003**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  11-98 Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Sr. Animal Care Attendant</b>  To determine whether the cat is feral or tame, a Senior Animal Care Attendant spends approx. 5.7 minutes per cat to conduct a standardized protocol within the first three days of the required holding period.  In FY 2002-03, there were approx. 1060 cats determined to be feral.	\$22.74	32.00%	100.70					\$2,290	\$733	\$3,023

(05) Total ( ) Subtotal ( ) Page:        of **355** \$2,290 \$733 \$3,023

(05) Total ( ) Subtotal ( ) Page:        of

<b>Program 213</b>	<b>MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL</b>	<b>FORM AA-2</b>
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(01) Claimant: <b>City of Hayward</b>	(02) Fiscal year costs were incurred: <b>2002-2003</b>
---------------------------------------	--

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  11-9801 Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Police Records Clerk II (3)</b>  Time spent by Police Records Clerks II per year in taking information about lost and found animals via telephone, posting, recording, and updating the lost and found lists daily, and providing owners with the names and addresses of other shelters within their vicinity.  <i>Phone calls</i> 290.14 hrs <i>Walk ins</i> 246.40 hrs <i>Posting/Recording</i> 130.00 hrs  <i>*Please see attached time study for documentation.</i>	\$23.41	32.00%	666.54					\$15,605	\$4,994	\$20,598

(05) Total ( ) Subtotal ( ) Page: _____ of _____ <b>356</b>	\$15,605	\$4,994	\$20,598
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(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

FORM  
AA-2

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2002-2003**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software **11-9811-1-01**

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<i>This cost has been claimed as part of the care and maintenance for eligible euthanized dogs and cats.</i>										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ **357**

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_



# INDIRECT COST RATE PROPOSAL

**Claimant Name:** City of Hayward

**Department:** Police

**Fiscal Year:** 2002-2003

Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs 19981-1-01	Allowable Direct Costs
<b>Personnel Services:</b>				
1 Salaries & Wages	\$17,807,771		\$1,096,784	\$16,710,987
2 Part-time Wages & Overtime	\$6,971,755			\$6,971,755
3 Benefits 36.7%	\$6,527,973		\$402,059	\$6,125,914
<b>SUBTOTAL:</b>	<b>\$31,307,499</b>		<b>\$1,498,843</b>	<b>\$29,808,656</b>
<b>Line Item Costs (Services, Supplies &amp; Other):</b>				
4 Maintenance	\$289,844		\$289,844	
5 Utilities	\$341,027		\$341,027	
6 Office Supplies	\$134,576		\$134,576	
7 Advertising	\$3,535			\$3,535
8 Printing Supplies	\$33,861		\$33,861	
9 Police Supplies	\$4,233		\$4,233	
10 Field Supplies	\$241,689			\$241,689
11 Computer Supplies	\$23,111		\$23,111	
12 Facilities Supplies	\$8,971		\$8,971	
13 Training Supplies	\$589		\$589	
14 Printers Under \$1,000	\$3,558		\$3,558	
15 Fuel, Oil and Lubricants	\$877		\$877	
16 Uniforms - Allowances	\$215,003		\$215,003	
17 Rentals	\$21,667		\$21,667	
18 Dues, Publications, Books	\$10,237	\$10,237		
19 Meals (MOU)	\$10,136			\$10,136
20 Police Carryovers	\$4,897			\$4,897
21 Physical Fitness (MOU)	\$5,080			\$5,080
22 Special Services-Claims	\$711,112			\$711,112
23 Onsite Meals	\$992			\$992
24 Software	\$44,513	\$35,610	\$8,903	
25 Publicity & Community Prom	\$8,351			\$8,351
26 Background Investigations	\$32,920			\$32,920
27 Computer Contract Services	\$118,287	\$94,630	\$23,657	
28 Vehicle Operation	\$1,039,402		\$1,039,402	
29 Travel, Meetings, Training, Educ	\$232,536			\$232,536
30 Other Expenses	\$676	\$676		
31 Capital Exp., Purch's-Equipment	\$154,985	\$154,985		
32 Purchases - Vehicles	\$316,000	\$316,000		
33 Employee Services	(\$229)		(\$229)	
34				
35				
<b>SUBTOTAL:</b>	<b>\$4,012,436</b>	<b>\$612,138</b>	<b>\$2,149,050</b>	<b>\$1,251,248</b>
<b>TOTAL EXPENDITURES:</b>		<b>\$35,319,935</b>		
<b>Cost Adjustments and/or Cost Plan Costs:</b>				
36 Equipment Use Allowance (6 2/3%)	\$10,337		\$10,337	
37 Vehicle Use Allowance (14.29%)	\$45,156		\$45,156	
<b>SUBTOTAL:</b>	<b>\$55,494</b>		<b>\$55,494</b>	
<b>TOTAL COSTS:</b>	<b>\$35,375,429</b>	<b>\$612,138</b>	<b>\$3,703,387</b>	<b>\$31,059,904</b>
<b>CALCULATED INDIRECT COST RATE =</b>				
	<b>16.2%</b>	<b>\$3,703,387</b>	= Total allowable indirect costs	
<b>Rate is based on: Salaries &amp; Benefits</b>		<b>\$22,836,901</b>	= Total direct salaries and benefits	

## DEPARTMENTAL INDIRECT SALARIES

Claimant Name: City of Hayward

Department: Police

Fiscal Year: 2002-2003

11-9811-I-01  
INDIRECT SALARIES

Position or Name of Employee	Annual Wages	Departmental Administration		Departmental Support	
		(%)	(\$)	(%)	(\$)
1 Administrative Analyst II	\$74,006			100%	\$74,006
2 Administrative Analyst III	\$82,222			100%	\$82,222
3 Administrative Secretary (2)	\$109,117			100%	\$109,117
4 Secretary (2 of 3)	\$90,605			100%	\$90,605
5 Programmer Analyst (2)	\$140,338			100%	\$140,338
6 Crime Scene Technician (4)	\$192,275			100%	\$192,275
7 Police I.D. Specialist	\$58,552			100%	\$58,552
8 Operations Support Director	\$101,254	100%	\$101,254		
9 Public Safety Info Sys Mgr	\$80,891	100%	\$80,891		
10 Youth & Family Svcs. Mgr.	\$94,973	100%	\$94,973		
11 Jail Supervisor	\$72,550	100%	\$72,550		
12					
13					
14					
15					
16					
17					
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19					
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<b>TOTALS</b>	<b>\$1,096,784</b>		<b>\$349,669</b>		<b>\$747,115</b>

**TOTAL INDIRECT SALARIES** **\$1,096,784**

REPORT ID: FMIS-MR427

1800 POLICE DEPARTMENT  
PROGRAM MANAGER: POLICE CHIEF

CITY OF HARVARD  
REVENUE AND EXPENSE SUMMARY BY DEPARTMENT  
MONTH ENDING DATE: 06/30/2002

REPORT PRINT DATE: 09/30/2003  
PAGE NO. 41  
TIME: 07:53

ACCOUNT NO	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/	ENCUMBRANCES	BUDGET
OBJ SUB T		TOTAL		EXPENDITURES		BALANCE
2	100-1810-OFFICE OF THE POLICE CHIEF					
2	100-1815-OFFICE OF THE DEPUTY CHIEF					
2	100-1816-ALCOHOL BEV CONTROL PROGRAM					
2	100-1820-PATROL BUREAU					
2	100-1823-UNIVERSAL HIRING PROGRAM					
2	100-1824-COPS MORE					
2	100-1826-CITIZEN OPT FOR PUB SAFETY-EXP					
2	100-1827-H.U.D. OPERATION SAFE HOME					
2	100-1828-COMMUNITY CRIME RESISTANCE					
2	100-1829-PUBLIC SAFETY & YOUTH ED PROG					
2	100-1830-INVESTIGATIONS					
2	100-1832-CRIME ANALYSIS					
2	100-1836-D.A.R.E. PROGRAM					
2	100-1839-LOCAL LAW ENFOR BLK GRANT-EXP4					
2	100-1840-RECORDS MANAGEMENT BUREAU					
2	100-1841-PERSONNEL AND TRAINING BUREAU					
2	100-1842-JAIL BUREAU					
2	100-1843-JAIL TELEPHONE COMMISSION					
2	100-1844-PROPERTY & EVIDENCE BUREAU					
2	100-1845-CRIME SCENE UNIT					
2	100-1850-COMMUNICATIONS					
2	100-1851-PUBLIC SAFETY INFORMATION SYS					
2	100-1852-CLETP					
2	100-1860-YOUTH & FAMILY SERVICES BUREAU					
2	100-1861-YOUTH VIOLENCE INTERVENTION					
2	100-1863-LOC LAW ENFOR BLK GRANT-EXP 7					
2	100-1864-GANG VIOLENCE REDUCTION PROJ					
2	100-1866-LOCAL LAW ENFOR BLK GRANT-EXP2					
2	100-1868-LOCAL LAW ENFOR BLK GRANT-EXP3					
2	100-1869-DOMESTIC VIOLENCE GRANT					
2	100-1870-TRAFFIC ENFORCEMENT BUREAU					
2	100-1871-TRAFFIC SAFETY PROGRAM					
2	100-1872-ABANDONED VEHICLE ABATEMENT					
2	100-1875-MPACT GRANT					
2	100-1880-CROSSING GUARDS PROGRAM					
2	100-1881-DRUG ABUSE PREVENTION PROGRAM					
2	100-1882-CYSA-TANF DSO					
2	100-1883-CYSA-TANF CASE MGMT					
2	100-1884-CYSA-TANF LOCAL SERVICE AREA					
2	100-1886-LOCL LM ENFOR BLK GRT PRG-EXP5					
2	100-1888-LOCAL LAW ENFOR BLK GRT-EXP 6					
2	100-1889-UHP COPS IN SCHOOL					
2	100-1890-ANIMAL SERVICES BUREAU					
2	100-1892-ANIMAL CNTRL-SPAY/NEUTER FEES					
5	REVENUES AND PERMITS					
6	LICENSES					
5	VERIFICATION/CHECK OFF SVCS.	5,000.00-	5,000.00-	7,675.00-	0.00	2,675.00
8	ALARM PERMIT FEE	32,000.00-	32,000.00-	44,240.00-	0.00	12,240.00
8	ANIMAL LICENSES	17,000.00-	17,000.00-	17,513.50-	0.00	513.50
8	POLICE PERMITS	5,000.00-	5,000.00-	10,431.00-	0.00	5,431.00
8	OTHER PERMITS	0.00	0.00	0.00	0.00	0.00

REPORT ID: FMIS-MR427

1800 POLICE DEPARTMENT  
PROGRAM MANAGER: POLICE CHIEF

C I T Y O F H A Y W A R D  
REVENUE AND EXPENSE SUMMARY BY DEPARTMENT  
MONTH ENDING DATE: 06/30/2002

REPORT PRINT DATE: 09/30/2003  
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ACCOUNT NO	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
TOTAL ..	TOTAL	59,000.00-*	59,000.00-*	79,859.50-*	0.00 *	20,859.50 *

4500	FINES AND FORFEITURES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..	FINES AND FORFEITURES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *

4700	FROM OTHER AGENCIES	100,000.00-	100,000.00-	94,242.96-	0.00	5,757.04-
4711	GRANTS	152,300.00-	152,300.00-	130,975.90-	0.00	21,324.10-
4725	POLICE-CHABOT COLLEGE CONTRACT	0.00	0.00	0.00	0.00	0.00
4727	COPS AHEAD GRANT	0.00	0.00	20,543.33-	0.00	20,543.33
4728	COPS MORE GRANT FUNDING	350,000.00-	350,000.00-	280,279.24-	0.00	69,720.76-
4730	TRAFFIC SAFETY GRANT	60,000.00-	60,000.00-	78,800.30-	0.00	18,800.30
4745	P.O.S.T. REIMBURSEMENT	14,250.00-	14,250.00-	10,339.35-	0.00	3,910.65-
4752	S.T.C. REIMBURSEMENT					

4757	POLICE-REIMB FR OTHER AGENCIES	84,584.00-	84,584.00-	67,305.85-	0.00	17,278.15-
4757	POLICE-CYSA/TANF-CASE MGMT	219,230.00-	219,230.00-	214,212.61-	0.00	5,017.39-
4757	POLICE-CYSA/TANF-SCHOOL SERV	4,000.00-	4,000.00-	0.00	0.00	4,000.00-
4757	POLICE-SACVSTP-OVERTIME	100,000.00-	100,000.00-	100,400.00-	0.00	400.00
4757	POLICE-OCJP-DRUG ABUSE PREV PG	12,000.00-	12,000.00-	9,132.67-	0.00	2,867.33-
4757	POLICE-HUSD-CROSSING GUARDS	0.00	0.00	0.00	0.00	0.00
4757	POLICE-OCJP-CIETEP	109,315.00-	109,315.00-	63,825.00-	0.00	45,490.00-
4757	POLICE-SAN LEANDRO ANIMAL CONT	74,379.00-	74,379.00-	74,379.00-	0.00	0.00
4757	POLICE-CA HIGH TECHNOLOGY	15,000.00-	15,000.00-	0.00	0.00	15,000.00-
4757	POLICE-OJP-VESTS	45,470.00-	45,470.00-	45,470.10-	0.00	0.10
4757	POLICE-CA BOOKING FEE REIMB	693,333.00-	693,333.00-	83,333.33-	0.00	609,999.67-
4757	POLICE-UHP COPS IN SCHOOL	44,995.00-	44,995.00-	44,995.00-	0.00	0.00
4757	POLICE-MPACT GRANT	1,402,306.00-*	1,402,306.00-*	703,053.56-*	0.00 *	699,252.44-*
SUBTOTAL ..	POLICE-REIMB FR OTHER AGENCIE					

4759	POLICE-EAST BAY COMM FOUNDATN	0.00	0.00	0.00	0.00	0.00
4760	POLICE-DOMESTIC VIOLENCE GRANT	7,000.00-	7,000.00-	107,973.00-	0.00	100,973.00
4764	POLICE - HUSD-SRO	250,000.00-	250,000.00-	250,000.00-	0.00	0.00
4767	POLICE-CYSA/TANF-YOUTH SVCS	182,115.00-	182,115.00-	180,349.93-	0.00	1,765.07-
4796	GANG VIOLENCE REDUCTION GRANT	0.00	0.00	0.00	0.00	0.00
4797	UNIVERSAL HIRING PROG GRANT	200,000.00-	200,000.00-	143,135.58-	0.00	56,864.42-
TOTAL ..	FROM OTHER AGENCIES	2,717,971.00-*	2,717,971.00-*	1,999,693.15-*	0.00 *	718,277.85-*

4800	FEES AND SERVICE CHARGES	85,000.00-	85,000.00-	88,915.00-	0.00	3,915.00
4802	VEHICLE RELEASE FEES	58,000.00-	58,000.00-	58,975.19-	0.00	975.19
4814	SALE OF DOCUMENTS	17,000.00-	17,000.00-	19,112.53-	0.00	2,112.53
4824	POLICE-AC FEES AND SERVICES	6,000.00-	6,000.00-	5,939.54-	0.00	60.46-
4829	REIMB.-POLICE SECURITY SERV.	40,000.00-	40,000.00-	27,257.00-	0.00	12,743.00-
4830	FINGERPRINT FEES	3,000.00-	3,000.00-	2,055.00-	0.00	945.00-
4831	CIVIL SUBPOENAS	2,500.00-	2,500.00-	0.00	0.00	2,500.00-
4832	POLICE - EXTRADITION	38,000.00-	38,000.00-	48,131.49-	0.00	10,131.49
4833	POLICE - SCHOOL PATROL	500.00-	500.00-	19.29-	0.00	480.71-
4835	POLICE - RESTITUTION	316,000.00-	316,000.00-	302,197.58-	0.00	13,802.42-
4836	POLICE - FALSE ALARM					

REPORT ID: FMIS-MR427

1800 POLICE DEPARTMENT  
PROGRAM MANAGER: POLICE CHIEF

CITY OF HAWAII  
REVENUE AND EXPENSE SUMMARY BY DEPARTMENT  
MONTH ENDING DATE: 06/30/2002

REPORT PRINT DATE: 09/30/2003  
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ACCOUNT NO	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
4837	ANIMAL IMPOUNDED	14,100.00-	14,100.00-	35,211.92-	0.00	21,111.92
4838	SPRAY & NETTER DEPOSITS	37,000.00-	37,000.00-	41,301.35-	0.00	4,301.35
4839	EMERGENCY RESPONSE REVENUE	0.00	0.00	0.00	0.00	0.00
4859	POLICE-AC-OWNER SERVICES	14,000.00-	14,000.00-	12,951.67-	0.00	1,048.33-
4866	POLICE-AC-RENTAL	500.00-	500.00-	312.00-	0.00	188.00-
4867	POLICE-AC-VACCINATIONS	16,030.00-	16,030.00-	15,541.88-	0.00	488.12-
4886	COMMUNITY PRESERVATION PROGRAM	80,000.00-	80,000.00-	110,576.43-	0.00	30,576.43
4886 004	POLICE A.V.A. REIMBURSEMENT	80,000.00-*	80,000.00-*	110,576.43-*	0.00*	30,576.43*
	COMMUNITY PRESERVATION PROGRA					
SUBTOTAL ..						
TOTAL ..	FEES AND SERVICE CHARGES	727,630.00-*	727,630.00-*	768,497.87-*	0.00*	40,867.87*
4900	OTHER REVENUES					
4901	CLANDESTINE DRUG LAB CLEANUP	5,000.00-	5,000.00-	0.00	0.00	5,000.00-
4905	BOOKING FEE REIMBURSEMENT	500.00-	500.00-	0.00	0.00	500.00-
4906	POLICE-LOCAL BOOKING FEE REIMB	10,000.00-	10,000.00-	5,682.76-	0.00	4,317.24-
4907	YOUTH COMMISSION COOPERATIVE	2,000.00-	2,000.00-	2,000.00-	0.00	0.00
4911	"UNCLAIMED PROPERTY"	2,000.00-	2,000.00-	2,000.00-	0.00	0.00
4915	SALE OF SCRAP MATERIALS	0.00	0.00	0.00	0.00	0.00
4918	SALE OF T - SHIRTS	0.00	0.00	0.00	0.00	0.00
4921	COMMISSIONS ON VENDING & TEL.	0.00	0.00	5,334.34-	0.00	5,334.34
4921 001	PAY PHONE COMMISSION	0.00*	0.00*	5,334.34-*	0.00*	5,334.34*
SUBTOTAL ..	COMMISSIONS ON VENDING & TEL.					
4945	POLICE - ACNT F OVERTIME	60,000.00-	60,000.00-	21,246.53-	0.00	38,753.47-
4947	TOBACCO CONTROL GRANT	0.00	0.00	16,170.00-	0.00	16,170.00
4948	POLICE - CCAP GRANT	0.00	0.00	0.00	0.00	0.00
4949	POLICE - CCR GRANT	0.00	0.00	23,117.00-	0.00	23,117.00
4973	INTOXICATION ANALYSIS REIMB	2,000.00-	2,000.00-	1,960.00-	0.00	40.00-
4977	DONATIONS					
4977	DONATIONS	0.00	0.00	0.00	0.00	0.00
4977 006	SOUTHLAND MALL	75,000.00-	75,000.00-	75,000.00-	0.00	0.00
SUBTOTAL ..	DONATIONS					
4985	BIKE AUCTION	7,000.00-	7,000.00-	1,438.75-	0.00	5,561.25-
4989	POLICE - BART- PSYEP	0.00	0.00	0.00	0.00	0.00
4999	OTHER REVENUES	1,000.00-	1,000.00-	11,736.28-	0.00	10,736.28
TOTAL ..	OTHER REVENUES					
		164,500.00-*	164,500.00-*	165,685.66-*	0.00*	1,185.66*
SUBTOTAL ..	REVENUES					
		3,669,101.00-*	3,669,101.00-*	3,013,736.18-*	0.00*	655,364.82-*
5000	EMPLOYEE SERVICES					
5100	SALARIES					

REPORT ID: FMTS-MR427  
 1800 POLICE DEPARTMENT  
 PROGRAM MANAGER: POLICE CHIEF

CITY OF HAWAII  
 REVENUE AND EXPENSE SUMMARY BY DEPARTMENT  
 MONTH ENDING DATE: 06/30/2002

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ACCOUNT NO	OBJ SUB T	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD PROGRATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
5101	8	SALARIES-BUDGET	0.00	0.00	0.00	0.00	0.00
5102	8	SALARIES-LEAVE W/O PAY	0.00	0.00	0.00	0.00	0.00
5110	8	SALARIES-REGULAR TIME	19,001,999.00	19,001,999.00	17,807,770.00	0.00	1,194,228.41
5111	8	SALARIES-INCENTIVE PAY	797,125.00	797,125.00	741,324.65	0.00	55,800.35
5120	8	SALARIES-WORKERS COMPENSATION	0.00	0.00	454,200.14	0.00	454,200.14
5121	8	SALARIES-HOLID PD NOT WORKED	1,056,750.00	1,056,750.00	281,490.69	0.00	775,259.31
5122	8	SALARIES-LEAVE PAID	1,902,209.00	1,902,209.00	1,652,632.37	0.00	249,576.63
5123	8	SALARIES-OTHER LEAVE PAID	0.00	0.00	384,995.35	0.00	384,995.35
5124	8	SALARIES-COMP TIME PAID	0.00	0.00	345,499.61	0.00	345,499.61
5127	8	SALARIES-VACATION & COMP ACCRU	0.00	0.00	0.00	0.00	0.00
5130	8	SALARIES-A.L. AT TERMINATION	234,822.00	234,822.00	245,056.87	0.00	10,234.87
5131	8	SALARIES-S.L. AT TERMINATION	324,872.00	324,872.00	318,065.55	0.00	6,806.45
5132	8	SALARIES-COMP TIME AT TERMIN..	58,053.00	58,053.00	89,940.24	0.00	31,887.24
5140	8	SALARIES-OVERTIME	1,210,008.00	1,210,008.00	1,520,334.25	0.00	310,326.25
5141	8	SALARIES-SAFETY HOLIDAY PAY	930,598.00	930,598.00	763,529.75	0.00	167,068.25
5142	8	SALARIES-SAVINGS	0.00	0.00	0.00	0.00	0.00
5144	8	SALARIES - EXCESS MEDICAL	14,908.00	14,908.00	50,680.34	0.00	35,772.34
5146	8	SALARIES-OVERTIME-CIVILIAN HOL	0.00	0.00	124,005.52	0.00	124,005.52
TOTAL		SALARIES	25,531,344.00	25,531,344.00	24,779,525.92	0.00	751,818.08
5200	6	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
5210	8	EMPL BENEF-SOCIAL PROGRAM	96,300.00	96,300.00	98,275.00	0.00	1,975.00
5211	8	UNIFORMS/PAYROLL	217,073.00	217,073.00	255,874.46	0.00	38,801.46
5220	8	EMPL BENEF-FICA	2,795,765.00	2,795,765.00	2,572,639.39	0.00	223,125.61
5230	8	EMPL BENEF-PERS	0.00	0.00	7,033.10	0.00	7,033.10
5232	8	EMPL BENEF-PARS	0.00	0.00	0.00	0.00	0.00
5240	8	EMPL BENEF-MEDICAL-CITY TRUST	0.00	0.00	0.00	0.00	0.00
5241	8	EMPL BENEF-MEDICAL-KAISER	0.00	0.00	0.00	0.00	0.00
5242	8	EMPL BENEF-MEDICAL-HPA	0.00	0.00	0.00	0.00	0.00
5243	8	EMPL BENEF-MEDICAL-SOCIAL PRG	0.00	0.00	0.00	0.00	0.00
5244	8	EMPL BENEF-MEDICAL-PERS	1,600,703.00	1,600,703.00	1,497,165.48	0.00	103,537.52
5250	8	EMPL BENEF-DENTAL-DELTA	390,935.00	390,935.00	364,655.10	0.00	26,279.90
5251	8	EMPL BENEF-DENTAL-UNITED	4,512.00	4,512.00	6,461.96	0.00	1,949.96
5260	8	EMPL BENEF-BASIC LIFE INS(1070)	9,757.00	9,757.00	10,169.40	0.00	412.40
5261	8	EMPL BENEF-LTD-MGMT/CONF(1090)	6,230.00	6,230.00	8,482.73	0.00	2,252.73
5270	8	EMPL BENEF-WORKER COMP INS	1,483,253.00	1,483,253.00	1,470,490.81	0.00	12,762.19
5271	8	EMPL BENEF-STATE UNEMPL INS	0.00	0.00	0.00	0.00	0.00
5280	8	EMPL BENEF-DEFERRED COMP	193,895.00	193,895.00	178,178.29	0.00	15,716.71
5290	8	EMPL BENEF-VISION CARE	61,603.00	61,603.00	58,547.14	0.00	3,055.86
TOTAL		EMPLOYEE BENEFITS	6,860,026.00	6,860,026.00	6,527,972.86	0.00	332,053.14
SUBTOTAL		EMPLOYEE SERVICES	32,391,370.00	32,391,370.00	31,307,498.78	0.00	1,083,871.22
6000	5	MAINTENANCE AND UTILITIES					
6100	6	MAINTENANCE					
6110	8	FIELD & OFFICE MAINTENANCE	155,789.00	155,789.00	115,611.59	0.00	5,024.00
TOTAL		EMPLOYEE SERVICES	32,391,370.00	32,391,370.00	31,307,498.78	0.00	1,083,871.22

REPORT ID: FMIS-MR427

1800 POLICE DEPARTMENT  
PROGRAM MANAGER: POLICE CHIEF

C I T Y O F H A Y W A R D  
REVENUE AND EXPENSE SUMMARY BY DEPARTMENT  
MONTH ENDING DATE: 06/30/2002

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ACCOUNT NO	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD PROPRATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
6111	0	0.00	0.00	0.00	0.00	0.00
6112	0	5,289.00	5,289.00	2,371.10	3,000.00	82.10-
6114	0	156,208.71	156,208.71	171,861.02	0.00	15,652.31-
TOTAL ..	0	317,286.71 *	317,286.71 *	289,843.71 *	8,024.00 *	19,419.00 *
6200	1	339,957.84	339,957.84	240,248.21	0.00	99,709.63
6210	8	50,057.00	50,057.00	100,779.30	0.00	50,722.30-
6211	8	390,014.84 *	390,014.84 *	341,027.51 *	0.00 *	48,987.33 *
TOTAL ..	1	707,301.55 *	707,301.55 *	630,871.22 *	8,024.00 *	68,406.33 *
SUBTOTAL ..		707,301.55 *	707,301.55 *	630,871.22 *	8,024.00 *	68,406.33 *
7000	5	112,701.91	112,701.91	134,575.61	2,502.28	24,375.98-
7100	6	9,400.00	9,400.00	3,535.00	5,000.00	865.00
7110	8	36,074.00	36,074.00	33,861.32	0.00	2,212.68
7111	8	0.00	0.00	0.00	0.00	0.00
7112	8	0.00	0.00	0.00	0.00	0.00
7113	8	0.00	0.00	0.00	0.00	0.00
7117	8	0.00	0.00	0.00	0.00	0.00
7119	7	4,839.00	4,839.00	4,233.23	1,206.99	601.22-
7119 001	9	563.31	563.31	0.00	0.00	563.31
7119 002	9	5,402.31 *	5,402.31 *	4,233.23 *	1,206.99 *	37.91-*
SUBTOTAL ..		250,664.78	250,664.78	241,689.00	4,995.77	3,980.01
7120	8	0.00	0.00	0.00	0.00	0.00
7121	8	14,698.76	14,698.76	23,110.90	0.00	8,412.14-
7122	8	6,750.00	6,750.00	8,971.04	2,600.00	4,821.04-
7123	8	9,586.00	9,586.00	0.00	0.00	9,586.00
7124	8	775.60	775.60	589.03	0.00	186.57
7125	8	444.12	444.12	3,557.91	0.00	3,113.79-
7126	8	0.00	0.00	0.00	0.00	0.00
7128	8	0.00	0.00	0.00	0.00	0.00
7130	8	800.00	800.00	877.38	0.00	77.38-
7140	8	127,007.00	127,007.00	55,834.19	0.00	71,172.81
7150	8	0.00	0.00	0.00	0.00	0.00
7150 001	9	0.00	0.00	0.00	0.00	0.00
7150 003	9	7,000.00	7,000.00	51,276.13	0.00	51,276.13-
7150 004	9	0.00	0.00	52,986.03	0.00	45,986.03-
7150 005	9	0.00	0.00	37,800.29	0.00	37,800.29-
7150 006	9	0.00	0.00	17,107.17	0.00	17,107.17-
7151	8	0.00	0.00	0.00	0.00	0.00
7152	8	0.00	0.00	0.00	0.00	0.00
7160	8	11,937.00	11,937.00	10,325.67	0.00	1,611.33
7161	8	0.00	0.00	0.00	0.00	0.00
7163	8	1,800.00	1,800.00	11,341.00	0.00	9,541.00-

REPORT ID: FMS-MR427  
 1800 POLICE DEPARTMENT  
 PROGRAM MANAGER: POLICE CHIEF

C I T Y O F H A Y W A R D  
 REVENUE AND EXPENSE SUMMARY BY DEPARTMENT  
 MONTH ENDING DATE: 06/30/2002

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ACCOUNT NO	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD PROABTE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
7170	DUES, PUBLICATIONS, BOOKS	15,252.00	15,252.00	10,237.34	0.00	5,014.66
7180	MEALS (MOU)	13,330.00	13,330.00	10,136.15	0.00	3,193.85
7190 001 9	POLICE - CARRYOVERS	0.00	0.00	0.00	0.00	0.00
7190 003 9	BOOKS FOR SENIORS	0.00	0.00	0.00	0.00	0.00
7190 008 9	CORRECTIONS TRAINING	9,201.47	9,201.47	4,897.77	0.00	4,303.70
7190 009 9	PAY PHONE COMMISSION - POLICE	13,884.40	13,884.40	0.00	1,028.17	12,856.23
7190 013 9	ANIMAL SERVICES SPAY & NEUTER	0.00	0.00	0.00	0.00	0.00
	OPERATION SAFE HOME	23,085.87	23,085.87	4,897.77	1,028.17	17,159.93
	POLICE - CARRYOVERS					
	SUBTOTAL ..					
	SUPPLIES	646,709.35	646,709.35	716,942.16	17,333.21	87,566.02
7200	SERVICES	6,000.00	6,000.00	5,080.00	0.00	920.00
7208	PHYSICAL FITNESS (MOU)	652,200.88	652,200.88	711,112.05	20,975.57	79,886.74
7210	SPECIAL SERVICES- CLAIMS	6,000.00	6,000.00	991.83	0.00	5,008.17
7211	ONSITE MEALS	43,844.01	43,844.01	44,513.02	100.00	769.01
7215	SOFTWARE	0.00	0.00	0.00	0.00	0.00
7217	RECORD STORAGE COST	0.00	0.00	0.00	0.00	0.00
7218	ANIMAL POPULATION CONTROL	0.00	0.00	0.00	0.00	0.00
7220	RESIDENTIAL RENT-SPEC SVCS	0.00	0.00	0.00	0.00	0.00
7230	MOBILE HOME RENT-SPEC SVCS	0.00	0.00	0.00	0.00	0.00
7250	PUBLICITY AND COMMUNITY PROM	7,812.00	7,812.00	8,350.60	0.00	538.60
7252	HAYWARD ARTS COUNCIL	0.00	0.00	0.00	0.00	0.00
7256	COMMUTE INCENTIVES	0.00	0.00	0.00	0.00	0.00
7260	INSURANCE	0.00	0.00	0.00	0.00	0.00
7261	RETIREE INSURANCE BENEFIT	0.00	0.00	0.00	0.00	0.00
7270	OTHER CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
7271	ECONOMIC FORUM	0.00	0.00	0.00	0.00	0.00
7272	ECONOMIC DEVELOPMENT ELEMENT	0.00	0.00	0.00	0.00	0.00
7273	BACKGROUND INVESTIGATIONS	22,826.00	22,826.00	32,919.88	0.00	10,093.88
7276	COMPUTER CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
7276 001 9	DOUGLAS KENNER CONSULTING	120,889.13	120,889.13	118,287.00	1,491.96	1,110.17
7276 002 9	HIGH TECHNOLOGY STATE GRANT	0.00	0.00	0.00	0.00	0.00
7276 003 9	PRC PUBLIC SECTOR, INC.	120,889.13	120,889.13	118,287.00	1,491.96	1,110.17
	COMPUTER CONTRACT SERVICES					
	SUBTOTAL ..					
	SERVICES	859,572.02	859,572.02	921,254.38	22,567.53	84,249.89
7300	VEHICLE OPERATION	8,401.00	8,401.00	8,721.27	0.00	320.27
7310	AUTO ALLOWANCE	1,027,608.00	1,027,608.00	1,029,831.15	0.00	2,223.15
7320	INTERNAL VEH. & RADIO RENTAL	1,400.00	1,400.00	849.95	0.00	550.05
7330	LOCAL MILEAGE, PARKING & TOLL	1,037,409.00	1,037,409.00	1,039,402.37	0.00	1,993.37
	VEHICLE OPERATION					
	SUBTOTAL ..					
	TRAVEL, MEETINGS AND MEALS	244,501.80	244,501.80	231,645.38	4,875.00	7,981.42
	TRNING, EDOC, TRVL, MEETING, MEALS					

REPORT ID: FMIS-MR427

1800 POLICE DEPARTMENT  
PROGRAM MANAGER: POLICE CHIEF

CITY OF HAWAII  
REVENUE AND EXPENSE SUMMARY BY DEPARTMENT  
MONTH ENDING DATE: 06/30/2002

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ACCOUNT NO	OBJ SUB T	ACCOUNT DESCRIPTION	TOTAL	CURRENT BUDGET	YTD PROABTE	YTD REVENUE/	ENCUMBRANCES	BUDGET
						EXPENDITURES		BALANCE
7411	8	0 CORRECTIONS TRAINING	14,250.00	14,250.00	577.27	0.00	13,672.73	
7412	7	TRAINING						
7412	001	TRNG-1801-INV	0.00	0.00	0.00	0.00	0.00	
7412	002	TRNG-1802-PATROL	0.00	0.00	0.00	0.00	0.00	
7412	003	TRNG-1803-ADMIN	0.00	0.00	0.00	0.00	0.00	
7412	004	TRNG-MANDATORY	0.00	0.00	313.57	0.00	313.57	
7412	005	TRNG-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	
7412	006	TRNG-ACADEMY	8,000.00	8,000.00	0.00	0.00	8,000.00	
		TRAINING	8,000.00	8,000.00	313.57	0.00	7,686.43	
		SUBTOTAL ..						
7420	8	BOARDS & COMMISSIONS	0.00	0.00	0.00	0.00	0.00	
		TOTAL ..	266,751.80	266,751.80	232,536.22	4,875.00	29,340.58	
7500	6	OTHER EXPENSE	0.00	0.00	0.00	0.00	0.00	
7501	8	SAD REFUNDS TO PROPERTY OWNERS	300.00	300.00	676.01	0.00	376.01	
7505	8	CREDIT CARD SERVICE CHARGE	0.00	0.00	0.00	0.00	0.00	
7510	8	TRAINING AND EDUCATION	0.00	0.00	0.00	0.00	0.00	
7511	8	RELOCATION EXPENSE	0.00	0.00	0.00	0.00	0.00	
7513	8	PRISONER WELFARE	0.00	0.00	0.00	0.00	0.00	
7515	7	COMPUTER TRAINING & EDUCATION	0.00	0.00	0.00	0.00	0.00	
7515	001	# NOW AVAILABLE	0.00	0.00	0.00	0.00	0.00	
		SUBTOTAL ..	0.00	0.00	0.00	0.00	0.00	
7570	8	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00	0.00	
7582	002	LEASE PAYMENTS-97 EQUIP LEASE	4,042.00	4,042.00	0.00	0.00	4,042.00	
7583	002	INTEREST -97 EQUIP LEASE	843.00	843.00	0.00	0.00	843.00	
7590	8	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	
		TOTAL ..	5,185.00	5,185.00	676.01	0.00	4,508.99	
7700	6	DELAYED LOANS - RENTAL REHAB	0.00	0.00	0.00	0.00	0.00	
7710	8	CASTAS OF HAYWARD, INC.	0.00	0.00	0.00	0.00	0.00	
		TOTAL ..	0.00	0.00	0.00	0.00	0.00	
7900	6	MISC EXPENDITURES	0.00	0.00	0.00	0.00	0.00	
7999	8	STATE REDUCTIONS	0.00	0.00	0.00	0.00	0.00	
		TOTAL ..	0.00	0.00	0.00	0.00	0.00	
		SUBTOTAL ..	2,815,627.17	2,815,627.17	2,910,811.14	44,775.74	139,959.71	
8000	5	CAPITAL EXPENSE						
8100	6	PURCHASES - EQUIPMENT	102,819.03	102,819.03	60,012.36	71,144.05	28,337.38	
8110	8	FIELD & OFF EQUIP (OVER \$1000)						

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1800 POLICE DEPARTMENT  
PROGRAM MANAGER: POLICE CHIEF

C I T Y O F H A Y W A R D  
REVENUE AND EXPENSE SUMMARY BY DEPARTMENT  
MONTH ENDING DATE: 06/30/2002

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ACCOUNT NO	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD PROBABE	YTD REVENUE/ EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
8111	FIELD & OFF EQUIP (0 - 1000)	0.00	0.00	1,407.15-	0.00	1,407.15
8112	COMPUTERS & PRINTERS-OVER 1000	56,072.57	56,072.57	96,379.78	0.00	40,307.21-
8113	COMPUTERS & PRINTERS (0-1000)	0.00	0.00	0.00	0.00	0.00
TOTAL	PURCHASES - EQUIPMENT	158,891.60 *	158,891.60 *	154,984.99 *	71,144.05 *	67,237.44-
8200	PURCHASES - LAND	0.00	0.00	0.00	0.00	0.00
8210	GROUNDS/LAND (NEW)	0.00	0.00	0.00	0.00	0.00
TOTAL	PURCHASES - LAND	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
8400	PURCHASES - VEHICLES	346,000.00	346,000.00	316,000.00	30,000.00	0.00
8410	AUTOMOTIVE EQUIPMENT	346,000.00 *	346,000.00 *	316,000.00 *	30,000.00 *	0.00 *
TOTAL	PURCHASES - VEHICLES	346,000.00 *	346,000.00 *	316,000.00 *	30,000.00 *	0.00 *
SUBTOTAL	CAPITAL EXPENSE	504,891.60 *	504,891.60 *	470,984.99 *	101,144.05 *	67,237.44-
9000	EXPENSE TRANSFERS	0.00	0.00	522,809.79	0.00	522,809.79-
9100	EMPLOYEE SERVICES	0.00	0.00	522,194.06-	0.00	522,194.06
9110	SALARIES-S.T.-FROM OTHER	0.00	0.00	745,490.93	0.00	745,490.93-
9111	SALARIES-S.T.-TO OTHER AC	0.00	0.00	745,852.76-	0.00	745,852.76
9120	SALARIES-O.T.-FROM OTHER	0.00	0.00	0.00	0.00	0.00
9121	SALARIES-O.T.-TO OTHER AC	0.00	0.00	0.00	0.00	0.00
9122	SALARIES-TO OTHER ACTIVITIES	0.00	0.00	327,256.33	0.00	327,256.33-
9130	EMPLOYEE BENE FROM OTHER	0.00	0.00	327,738.97-	0.00	327,738.97
9131	EMPLOYEE BENE TO OTHER AC	0.00	0.00	0.00	0.00	0.00
9140	DEV CHARGES IN EXCESS OF MAX	0.00	0.00	0.00	0.00	0.00
TOTAL	EMPLOYEE SERVICES	0.00 *	0.00 *	228.74-	0.00 *	228.74 *
9200	MAINTENANCE AND UTILITIES	0.00	0.00	0.00	0.00	0.00
9210	REPAIR/MAINT-FACILITIES D	0.00	0.00	0.00	0.00	0.00
TOTAL	MAINTENANCE AND UTILITIES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
9300	EXPENSE RECOVERY	0.00	0.00	0.00	0.00	0.00
9340	PAYROLL EXPENSE RECOVERY	0.00	0.00	0.00	0.00	0.00
9341	PAYROLL EXPENSE RECOVERY	0.00	0.00	0.00	0.00	0.00
2	271-1833-NARCOTIC ASSET SEIZURE-DOJ					
2	272-1834-NARCOTIC ASSET SEIZURE-DOJ					
2	273-1865-LOCAL LAW ENFOR BLK GRANT-REV2					
2	273-1887-LOCAL LAW ENFOR BLK GRANT-REV 6					
2	274-1862-LOC LAW ENFOR BLK GRANT-REV 7					
2	274-1885-LOCAL LW ENFOR BLK GRANT-REV 7					
2	276-1835-NARCOTIC ASSET SEIZURE-LOCAL					
2	277-1831-NARCOTIC ASSET SEIZURE-STATE					
2	277-1899-DRUG SEIZURE - FIXED ASSET ADJ					

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1800 POLICE DEPARTMENT  
PROGRAM MANAGER: POLICE CHIEF

C I T Y O F H A Y W A R D  
REVENUE AND EXPENSE SUMMARY BY DEPARTMENT  
MONTH ENDING DATE: 06/30/2002

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ACCOUNT NO	OBJ SUB T	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
2		278-1825-CITIZEN OPT FOR PUB SAFETY-REV					
2		279-1867-LOCAL LAW ENFOR BLK GRANT-REV3					
2		281-1837-LOCAL LAW ENF BLK GRANT-REV 4					
2		282-1838-POLICE YOUTH ACTIVITIES					
9342	8	PMROLL EXPENSE RECOVERY	0.00	0.00	0.00	0.00	0.00
TOTAL		EXPENSE RECOVERY	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		EXPENSE TRANSFERS	0.00	0.00	228.74	0.00	228.74
TOTAL		POLICE DEPARTMENT	32,750,089.32	32,750,089.32	32,306,201.21	153,943.79	289,944.32

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**City of Hayward - Police Salaries  
FY 2002-2003**

Officer		Sergeant	Records Clerk	Comm Operator	Comm Svc Off
40.23	36.64	48.21	20.49	26.69	22.7
38.4	40.23	45.87	21.49	26.69	22.7
36.64	38.4	45.87	21.49	34.88	22.7
40.23	38.4	45.87	21.49	30.54	19.78
38.4	40.23	45.87	21.49	30.54	22.7
40.23	36.64	45.87	21.49	23.04	11-9811-I-01 22.7
40.23	38.4	48.21	20.49	23.04	19.78
38.4	34.93	48.21	21.49	26.69	20.72
38.4	40.23	45.87	20.49	25.4	20.72
36.64	40.23	45.87	30.19	26.69	20.72
36.64	38.4	48.21	19.62	26.69	20.72
38.4	40.23	48.21	19.62	30.54	19.78
38.4	40.23	48.21	21.49	26.69	20.72
40.23	40.23	48.21 *	23.66	26.69	19.78
40.23	34.93	48.21	20.49	26.69	21.67
40.23	40.23	48.21	19.13	25.4	22.7
36.64	36.64	754.98	21.49	26.69	22.7
40.23	38.4		21.49	26.69	22.7
38.4	40.23	<b>\$47.19</b>	21.49	26.69	22.7
40.23	36.64		20.49	26.69	21.67
38.4	38.4		21.49	26.69	22.7
40.23	40.23		21.49	26.69	19.78
38.4	40.23		472.55	25.4	19.78
40.23	38.4			30.54	20.72
40.23	40.23		<b>\$21.48</b>	652.98	18.96
40.23	40.23				22.7
40.23	38.4			<b>\$27.21</b>	19.78
38.4	38.4				22.7
40.23	40.23				22.7
38.4	40.23			<b>Inspector</b>	18.96
40.23	33.33			45.48	22.7
38.4	40.23			45.48	661.84
40.23	40.23	<b>Avg Patrol Salary</b>		45.48	
38.4	36.64	<b>\$39.91</b>		45.48	<b>\$21.35</b>
36.64	40.23			45.48	
38.4	34.93			45.48	
38.4	38.4			45.48	
40.23	38.4			43.35	
40.23	40.23			45.48	
40.23	40.23			45.48	
40.23	40.23			45.48	
40.23	40.23			45.48	
34.93	33.33			45.48	
40.23	40.23			45.48	
38.4	40.23			634.59	
36.64	33.33				
40.23	36.64			<b>\$45.33</b>	
38.4	40.23				
40.23	40.23				
38.4	4073.78				
40.23					
38.4	<b>\$38.80</b>				
40.23					
36.64					
33.33					
40.23					

EMP # EMPLOYEE NAME JOB# POSITION TITLE HOURLY RATE STEP SEX ETH

100-1741	PURCHASING PROGRAM	111	PURCHASING ASSISTANT	23.63	05	F	H
1526	CARRILLO, MARIA G	739	PURCHASING & SERVICES MANAGER	42.76	05	M	W
2484	COSMA, RALPH E						

100-1742	CENTRAL SERVICES PROGRAM	112	MAIL & STOCK CLERK	19.60	05	M	H
2200	IBARRA, RENEE J						

100-1810	OFFICE OF THE POLICE CHIEF	1102	CHIEF OF POLICE	70.13	05	M	W
2430	CALHOUN, CRAIG H	108	ADMINISTRATIVE SECRETARY	27.73	05	F	W
1290	DIAZ, SUSAN G	555	POLICE LIEUTENANT	55.56	05	M	W
2353	PALERMINI, ROBERT J						

100-1815	OFFICE OF THE DEPUTY CHIEF	515	POLICE OFFICER	40.23	05	M	W
2276	ALBERTELLI, JEFFREY S	515	POLICE OFFICER	40.23	05	M	W
1461	BEAL, MICHAEL S	545	POLICE SERGEANT	48.21	05	M	W
2070	BIRD, LARRY J	545	POLICE SERGEANT	48.21	05	M	W
1957	BROWN, STEVEN J	188	CRIME PREVENTION SPECIALIST	20.77	02	F	A
3254	CANG, ALMA T	515	POLICE OFFICER	40.23	05	M	W
2483	COREY, STEVEN F	515	POLICE OFFICER	40.23	05	M	W
2895	CORSOLINI, JASON J	515	POLICE OFFICER	40.23	05	M	W
1667	DEBEO, SCOTT A	169	COMMUNITY SERVICE OFFICER	22.70	05	F	I
2578	DOMINGUEZ, THERESA B	515	POLICE OFFICER	40.23	05	M	A
2477	DU-LONG, JR., VICTOR F	515	POLICE OFFICER	40.23	05	F	H
2298	ESPINOSA, IRENE M	802	POLICE CAPTAIN	64.17	06	M	W
2067	HOGHTHEILING, DENNIS	515	POLICE OFFICER	40.23	05	M	W
2750	HUTCHINSON, BURT T	555	POLICE OFFICER	55.56	05	M	A
2652	LOWE, LLOYD L	545	POLICE LIEUTENANT	45.87	04	M	A
2258	NISHIMOTO, DARIN M	515	POLICE OFFICER	38.40	04	M	H
1064	PAGAN, REINALDO	515	POLICE OFFICER	40.23	05	M	H
2058	PUENTE, ANTONIO M	515	POLICE OFFICER	33.33	01	M	U
3031	RIPPY, MICHAEL	515	POLICE OFFICER	38.40	04	M	W
1827	SCHROER, DAVID D	515	POLICE OFFICER	40.23	05	M	H
2517	VALENCIA, DEAN A	515	POLICE OFFICER	40.23	05	M	H
2429	VELASQUEZ, GREG C	515	POLICE OFFICER	40.23	05	M	H
2623	WOOLEY, PHILLIP J	515	POLICE OFFICER	40.23	05	M	B

100-1816	ALCOHOL BEV CONTROL PROGRAM	515	POLICE OFFICER	40.23	05	M	W
2238	KELLY, WILLIAM H						

100-1820	PATROL BUREAU	515	POLICE OFFICER	40.23	05	M	W
2541	ABERCROMBIE, STEPHEN J	545	POLICE SERGEANT	48.21	05	M	W
1617	ALLEN, RICHARD A						

EMP #	EMPLOYEE NAME	JOB#	POSITION TITLE	HOURLY RATE	STEP	SEX	ETH
3183	ANGILO, NOELMA D	106	SECRETARY	19.86	03	F	A
2332	AYER, ANGELA S	515	POLICE OFFICER	38.40	04	F	B
3155	BANTLOS, JOSE A	515	POLICE OFFICER	36.64	03	M	H
2495	BARTOLOMEW, TONY I	515	POLICE OFFICER	40.23	05	M	W
2928	BELL, TYRINE D	515	POLICE OFFICER	38.40	04	M	B
2575	BERG, BEN, JUDITH E	545	POLICE SERGEANT	45.87	04	F	W
2856	BEYER, DARIN A	515	POLICE OFFICER	40.23	05	F	W
2365	BONNETT, LORI R	515	POLICE OFFICER	40.23	05	F	W
2938	BORDE, TAMMY L	515	POLICE OFFICER	38.40	04	F	W
1525	BOYKINS, SHERYL L	555	POLICE LIBUTENANT	52.98	04	F	B
3035	BRADLEY, DONN A	515	POLICE OFFICER	38.40	04	M	W
2748	BRANSON, GARY W	555	POLICE LIBUTENANT	52.98	04	M	W
2964	BRYAN, JASON L	515	POLICE OFFICER	36.64	03	M	W
1438	BRYAN, KEITH G	545	POLICE SERGEANT	45.87	04	M	W
2951	BULLOCH, HEATHER M	515	POLICE OFFICER	36.64	03	F	H
2931	CARPENTER, MICHAEL W	515	POLICE OFFICER	38.40	04	M	W
1640	CERRUTI, DAVID J	515	POLICE OFFICER	38.40	04	M	W
1457	CHRISTENSEN, ANNA C	515	POLICE OFFICER	40.23	05	F	H
2722	COLTRELLI, JAMES M	515	POLICE OFFICER	40.23	05	M	W
2404	COOPER, JAY H	515	POLICE OFFICER	40.23	05	M	W
3191	CORRIERE, TROY R	515	POLICE OFFICER	36.64	03	M	W
2553	CRISTOPANI, JEFF W	515	POLICE OFFICER	40.23	05	M	W
3268	DEPLITICH, WILLIAM	515	POLICE OFFICER	40.23	05	M	W
2649	DIVINAGRACIA, PHILLIP	515	POLICE OFFICER	38.40	04	M	A
2844	DONOFRIO, MICHAEL	515	POLICE OFFICER	40.23	05	M	H
1298	DUCKER, MARK A	169	POLICE OFFICER	22.70	05	F	W
2308	EAKIN, GAIL	169	COMMUNITY SERVICE OFFICER	22.70	05	F	W
2672	EAKIN, RAYMOND I	515	POLICE OFFICER	38.40	04	M	W
2999	EDENS, AARON C	515	POLICE OFFICER	40.23	05	M	W
2894	FARRO, ROBERT J	545	POLICE SERGEANT	45.87	04	M	H
2619	FERRERA, CARLOS E	169	COMMUNITY SERVICE OFFICER	19.78	02	M	H
3207	FERRERA, JUSTIN	515	POLICE OFFICER	40.23	05	F	W
2149	FERRERA, LORI M	515	POLICE OFFICER	40.23	05	F	A
2681	FORD, CHRISTINE	515	POLICE OFFICER	40.23	05	M	W
2220	FORKUS, KENNETH A	515	POLICE OFFICER	38.40	04	M	W
2987	FOVEL, CRAIG J	515	POLICE OFFICER	40.23	05	M	W
2530	FRAZER, RICHARD J	515	POLICE OFFICER	40.23	05	M	W
2927	GONZALEZ JR, ROBERTO J	515	POLICE OFFICER	38.40	04	M	H
2229	GRAVE, JEFFREY D	515	POLICE OFFICER	40.23	05	M	W
3005	HACKL, KEVIN M	515	POLICE OFFICER	38.40	04	M	W
2294	HEDRICK, KENNETH R	515	POLICE OFFICER	40.23	05	M	W
2446	HORN, WESLEY W	515	POLICE OFFICER	38.40	04	M	B
2245	HOYER, ZACHARY A	545	POLICE SERGEANT	45.87	04	M	W
1648	HUMBERT, CHRISTOPHER B	515	POLICE OFFICER	36.64	03	M	W
2751	HUTCHINSON, ERIC P	515	POLICE OFFICER	38.40	04	M	W
1530	JAKUB, GUY J	515	POLICE OFFICER	40.23	05	M	W
1662	JAVIER, JAMES B	515	POLICE OFFICER	40.23	05	M	A
1419	JOHANNES, DAVID E	515	POLICE OFFICER	40.23	05	M	W
1677	KENER, ROGER E	515	POLICE OFFICER	40.23	05	M	W
3144	KELL, JENNIFER I	545	POLICE SERGEANT	45.87	04	F	W
3148	KIDWELL, STEVEN W	169	COMMUNITY SERVICE OFFICER	20.72	03	F	W
1536	KOLIER, MARK D	555	POLICE LIBUTENANT	52.98	04	M	A

EMP #	EMPLOYEE NAME	JOB#	POSITION TITLE	HOURLY RATE	STEP	SEX	ETH
2282	KRIND, ERIC R	515	POLICE OFFICER	40.23	05	M	W
1842	LAMPALIN, ROBERT V	515	POLICE OFFICER	40.23	05	M	B
3192	LANDELTH, KENNETH L	515	POLICE OFFICER	34.93	02	M	W
3049	LEGAT, MICHAEL	515	POLICE OFFICER	40.23	05	M	W
1067	LITZ, BERNARD A	545	POLICE SERGEANT	48.21	05	M	W
3004	LIMON, LEON L	515	POLICE OFFICER	38.40	04	M	H
1503	LINDLOM, REID S	555	POLICE LIEUTENANT	52.98	04	M	W
3130	LINTO, CORY L	515	POLICE OFFICER	36.64	03	M	W
1670	LUNDEREN, DAVID W	515	POLICE OFFICER	40.23	05	M	W
3015	LUNGER, SCOTT P	515	POLICE OFFICER	38.40	04	M	W
1857	LUTZINGER, JEFFERY C	515	POLICE OFFICER	40.23	05	M	W
3040	MALONEY, BRIAN E	515	POLICE OFFICER	38.40	04	M	W
1790	MARTIN, JOSEPH T	545	POLICE SERGEANT	48.21	05	M	H
2929	MARTINEZ, CARLOS I	515	POLICE OFFICER	40.23	05	M	W
3083	MARTINEZ, SHERWIN M	515	POLICE OFFICER	38.40	04	M	W
2816	MATTHEWS, BRYAN J	515	POLICE OFFICER	40.23	05	M	W
2936	MATTHEWS, MICHAEL S	515	POLICE OFFICER	36.64	03	M	W
3200	MCNAMARA, SEAN P	515	POLICE OFFICER	33.33	01	M	W
1429	MELENDEZ, ERIC R	515	POLICE OFFICER	40.23	05	M	H
3154	MILLS, JON C	515	POLICE OFFICER	36.64	03	M	W
3279	MITCHELL, SHERYL E	515	POLICE OFFICER	24.07	01	F	W
1395	MOSIER, MARK S	174	POLICE OFFICER TRAINEE	45.87	04	M	W
1929	MULHERN, ERIC M	545	POLICE SERGEANT	40.23	05	M	W
2911	MUNIZ, DONALD E	515	POLICE OFFICER	40.23	05	M	W
2966	NETLA, JR, ALLEN	515	POLICE OFFICER	38.40	04	M	W
2147	NGUYEN, ANTMAN P	515	POLICE OFFICER	40.23	05	M	A
3128	NUNEZ, JR., JOSE H	515	POLICE OFFICER	36.64	03	M	H
2992	OLSEN, DANIEL T	515	POLICE OFFICER	38.40	04	M	W
3194	ORMSBY, MARK	515	POLICE OFFICER	34.93	02	M	W
2660	ORTIZ, RONALD M	515	POLICE OFFICER	40.23	05	M	H
1002	OWENS, ARTHUR L	515	POLICE OFFICER	40.23	05	M	W
2038	PERRY, THOMAS A	515	POLICE OFFICER	55.56	05	M	W
3246	PERRYMAN, JESSICA A	515	POLICE OFFICER	38.40	04	F	W
3261	PIMENTEL, CRAIG J	515	POLICE OFFICER	19.78	02	M	W
1763	PORTO, JEFFREY M	169	COMMUNITY SERVICE OFFICER	40.23	05	M	W
2842	POWER, JEFFREY M	515	POLICE OFFICER	40.23	05	M	W
2555	QUINN, COREY L	515	POLICE OFFICER	40.23	05	M	A
3159	QUINN, MARK W	515	POLICE OFFICER	34.93	02	M	W
2531	RABINO, DENNY T	515	POLICE OFFICER	40.23	05	M	A
3126	RACETTE, JOHN W	515	POLICE OFFICER	36.64	03	M	W
3023	RAMIREZ, ISABEL G	515	POLICE OFFICER	20.72	03	F	H
2909	RAMSEY, DERREL L	169	COMMUNITY SERVICE OFFICER	38.40	04	M	W
2125	RANKIN, BRIAN A	515	POLICE OFFICER	40.23	05	M	A
2967	REED, RODNEY O	515	POLICE OFFICER	36.64	03	M	B
2175	RIEBA, PHILIP P	802	POLICE CAPTAIN	61.12	05	M	H
3103	RILEY, OSWALD	515	POLICE OFFICER	38.40	04	M	W
1603	RIVA, JOSEPH A	515	POLICE OFFICER	40.23	05	M	W
1848	ROBINSON, GERALD L	515	POLICE OFFICER	40.23	05	M	H
3050	ROCKWELL, MARIE	515	POLICE OFFICER	38.40	04	F	H
2897	ROSE, MATTHEW J	515	POLICE OFFICER	40.23	05	M	W
3131	RUTZ, DIANA M	515	POLICE OFFICER	20.72	03	F	H
2640	RUSHWORTH-MCKER, RENEE	169	COMMUNITY SERVICE OFFICER	40.23	05	F	H
2965	SANDER, SAM A	515	POLICE OFFICER	38.40	04	M	W

EMP #	EMPLOYEE NAME	JOB#	POSITION TITLE	HOURLY RATE	STEP	SEX	ETH
3140	SAPPINGTON, ROBERT S	515	POLICE OFFICER	38.40	04	M	W
3208	SAUNDERS, HELEN	169	COMMUNITY SERVICE OFFICER	20.72	03	F	W
2291	SISSON, RAYMOND L	545	POLICE SERGEANT	45.87	04	M	W
1604	SNEEL, JEFFREY A	515	POLICE OFFICER	40.23	05	M	W
1812	SORENSEN, MICHAEL K	515	POLICE OFFICER	33.33	01	M	W
3220	SPIGNER, THOMAS G	515	POLICE OFFICER	40.23	05	M	W
2401	STANLEY, ERIC P	515	POLICE OFFICER	40.23	03	M	W
2393	SUNBERT, FRANKLIN	515	POLICE OFFICER	36.64	05	M	B
3110	TAYLOR, BENNIE	515	POLICE OFFICER	40.23	03	M	W
2010	TAYLOR, MAYSE E	515	POLICE OFFICER	48.21	05	M	H
2520	VARGAS, LARRY M	545	POLICE SERGEANT	48.21	02	M	W
3193	VONNEGUT, TREVOR	515	POLICE OFFICER	34.93	04	M	W
3018	WAYBRIGHT, JASON M	515	POLICE OFFICER	38.40	04	M	W
2559	WEIDON, ROBERT G	545	POLICE SERGEANT	48.21	05	M	W
3077	WINSOR, DANIEL T	515	POLICE OFFICER	38.40	04	M	W
3100	WOODS, MICHAEL	515	POLICE OFFICER	40.23	05	M	B
1124	WRIGHT, MAC GREGOR R	545	POLICE SERGEANT	48.21	05	M	W
2694	WYDLER, ARTHUR A	545	POLICE SERGEANT	48.21	05	M	W

100-1823 UNIVERSAL HIRING PROGRAM  
 2901 CERRUTI, JON C  
 515 POLICE OFFICER  
 38.40 04 M W

100-1826 CITIZEN OPT FOR PUB SAFETY-EXP

1918	BLANTON, RICHARD S	186	SENIOR CRIME PREVENTION SPECIALIST	26.22	05	F	W
2970	FABIAN, MARY C	169	COMMUNITY SERVICE OFFICER	21.67	04	F	W
2606	MARTINEZ, JASON E	545	POLICE SERGEANT	48.21	05	M	H
1625	MUNIZ, THEODORE A	545	POLICE SERGEANT	45.87	04	M	W

100-1830 INVESTIGATIONS

1392	ATKINS, KEVIN E	515	POLICE OFFICER	40.23	05	M	W
2206	BELL, PAMELA A	515	POLICE OFFICER	40.23	05	F	A
2663	BOLSTER-KOLLER, BOBBIE M	520	INSPECTOR	45.48	05	F	W
1789	BRANDON, STANLEY W	520	INSPECTOR	45.48	05	M	W
1441	CAMARA, RICHARD C	545	POLICE SERGEANT	48.21	05	M	A
1985	CARDES, ALEXIOS N	520	INSPECTOR	45.48	05	M	W
2081	COFFEY, ROBERT D	520	INSPECTOR	45.48	05	M	W
1921	DENHOIM, JAMES S	515	POLICE OFFICER	40.23	05	M	W
2069	DORN, DAVID J	515	POLICE OFFICER	40.23	01	M	W
3218	GATES, DOUGLAS R	515	POLICE OFFICER	45.48	05	M	H
2363	GUIMARAES, JOHN P	520	INSPECTOR	45.48	05	F	H
1341	HERNANDEZ, RAMONA A	545	POLICE SERGEANT	48.21	05	M	A
2769	HOPFE, MICHAEL R	520	INSPECTOR	48.21	04	M	W
1541	LAGE, JOHN M	520	INSPECTOR	43.35	05	M	A
2997	LEON, GLENDA J	120	POLICE RECORDS CLERK II	20.49	04	F	W
2305	MADRID, ANNE F	520	INSPECTOR	45.48	05	F	W
1851	MCALLISTER, DARRYL C	555	POLICE LIEUTENANT	55.56	05	M	B
2053	MCKEE, JR., LLOYD R	515	POLICE OFFICER	40.23	05	M	W

REPORT ID: PHMS-PP812

C I T Y O F H A Y W A R D  
CURRENT CITY EMPLOYEES BY FUNDING ACTIVITY NUMBER

REPORT PRINT DATE: 09/30/2003  
PAGE NO. 8 TIME: 07:50

EMP #	EMPLOYEE NAME	JOB#	POSITION TITLE	HOURLY RATE	STEP	SEX	ETH
2466	MUNDT, EDWARD J	515	POLICE OFFICER	40.23	05	M	W
2485	MYERS, LLOYD T	555	POLICE LIEUTENANT	55.56	05	M	H
3216	NALK, NESAR A	515	POLICE OFFICER	33.33	01	M	W
3129	PIERCE, RODNEY A	515	POLICE OFFICER	36.64	03	M	W
2100	POLO, RUBEN	520	INSPECTOR	45.48	05	M	H
1343	RITCHIE, FRASER G	515	POLICE OFFICER	40.23	05	M	W
1294	SCHWARTZ, RICHARD S	520	INSPECTOR	45.48	05	M	A
1850	STUART, MARK C	520	INSPECTOR	45.48	05	M	W
1736	THOMS, ARTHUR W	515	POLICE OFFICER	40.23	05	M	W
2273	TORRES, GEORGE R	520	INSPECTOR	45.48	05	M	H
2151	VALDIVIA, RAUL	802	POLICE CAPTAIN	61.12	05	M	H
1928	WON, KENDELL H	520	INSPECTOR	45.48	05	M	A

100-1832 CRIME REPORTING AND ANALYSIS

2410	HESS, CATHERINE C	120	POLICE RECORDS CLERK II	21.49	05	F	W
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100-1836 D.A.R.E. PROGRAM

1442	GUZMAN, JOHN J	515	POLICE OFFICER	40.23	05	M	H
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100-1840 RECORDS MANAGEMENT BUREAU

2007	ANAYA, MARY L	120	POLICE RECORDS CLERK II	21.49	05	F	H
2356	BLAKE, IRMGARD V	120	POLICE RECORDS CLERK II	21.49	05	F	W
2587	CARVALHO, TANYA D	120	POLICE RECORDS CLERK II	21.49	05	F	B
1761	COSTA, KATHERINE L	120	POLICE RECORDS CLERK II	21.49	05	F	W
1646	ESCOBAR, AMY R	106	SECRETARY	21.78	05	F	A
2962	FRENCH, MARY F	120	POLICE RECORDS CLERK II	20.49	04	F	W
1900	GABRIEL, VICTORIA M	120	POLICE RECORDS CLERK II	20.49	04	F	A
2865	HALLMAN, ANTOINETTE	120	POLICE RECORDS CLERK II	30.19	05	F	T
1156	HICKMAN, MARVA L	751	POLICE RECORDS SUPERVISOR	20.49	04	F	B
3172	HUGHTELLING, JENNIFER	120	POLICE RECORDS CLERK II	19.62	03	F	W
3112	MARTIN, ANNA L	120	POLICE RECORDS CLERK II	19.62	03	F	W
1471	MOORE, LORNA D	120	POLICE RECORDS CLERK II	21.49	03	F	B
2610	PEDRIOLI-KEYS, CHRISTINA S	121	SENIOR POLICE RECORDS CLERK	23.66	05	F	H
2113	PEREZ, LINDA S	120	POLICE RECORDS CLERK II	20.49	04	F	W
3286	SAMUELS, TARIYA	120	POLICE RECORDS CLERK II	18.13	01	F	B
1767	SANDOVAL, FELICIA A	120	POLICE RECORDS CLERK II	21.49	05	F	B
2039	SANTIAGO, GLORIA A	120	POLICE RECORDS CLERK II	21.49	05	F	H
1026	TATUM, ANNA	120	POLICE RECORDS CLERK II	21.49	05	F	B
2922	VARGAS, DIANE L	120	POLICE RECORDS CLERK II	20.49	04	F	H
2123	VEGA, LETICIA A	120	POLICE RECORDS CLERK II	21.49	05	F	H
1908	WILLIAMS, JOYCE D	120	POLICE RECORDS CLERK II	21.49	05	F	B

100-1841 PERSONNEL AND TRAINING BUREAU

2516	ALFEO, EDDIE D	515	POLICE OFFICER	40.23	05	M	A
1066	BRONO JR, HARRY R	724	ADMINISTRATIVE ANALYST II	35.58	05	M	W

\*\*\*\*\* EMP # EMPLOYEE NAME \*\*\*\*\* JOB# POSITION TITLE \*\*\*\*\* HOURLY RATE STEP SEX ETH \*\*\*\*\*

100-1842 JAIL BUREAU  
 00  
 2148 DINNEN, GERARD 555 POLICE LIEUTENANT 55.56 05 M W  
 1656 MARQUEZ, DIANA 108 ADMINISTRATIVE SECRETARY 24.73 02 F H

100-1844 PROPERTY & EVIDENCE BUREAU  
 3058 ALFARO, JAMES E 169 COMMUNITY SERVICE OFFICER 20.72 03 M H  
 3243 ALFARONNA, ANTHONY V 169 COMMUNITY SERVICE OFFICER 19.78 02 M W  
 3160 BRIGHT, PATRICIA H 169 COMMUNITY SERVICE OFFICER 20.72 03 F W  
 3038 CARASU, DACU E 168 SENIOR JAILER 23.97 02 M W  
 2382 CUNHA, BERNARD M 784 JAIL SUPERVISOR 34.88 05 M W  
 3213 DERESPINI, RYAN 169 COMMUNITY SERVICE OFFICER 19.78 02 M W  
 3024 ELARDO, MICHAEL S 168 SENIOR JAILER 27.56 05 M W  
 1086 DOUGHTY, EARL E 169 COMMUNITY SERVICE OFFICER 21.67 04 M W  
 1105 GADDIE, CHRISTOPH L 169 COMMUNITY SERVICE OFFICER 22.70 05 M W  
 1836 HONG, GENE 169 COMMUNITY SERVICE OFFICER 22.70 05 M B  
 2144 JAKUB, FELISA M 169 COMMUNITY SERVICE OFFICER 22.70 05 M A  
 3025 JARA, SERGIO A 169 COMMUNITY SERVICE OFFICER 21.67 04 M H  
 2486 LEPENDORF, BARRY 169 COMMUNITY SERVICE OFFICER 22.70 05 M W  
 3259 MARTINEZ, SERGIO D 169 COMMUNITY SERVICE OFFICER 19.78 02 M H  
 3260 MC LAIN, LESLIE A 169 COMMUNITY SERVICE OFFICER 19.78 02 F W  
 3190 PARMELEY, TINA L 168 SENIOR JAILER 20.72 03 F W  
 3001 SUZUKI, CHRISTOPHER N 168 SENIOR JAILER 22.99 01 M W  
 1038 VICTOR, SYLVON H 168 SENIOR JAILER 25.13 03 M B

100-1845 CRIME SCENE UNIT  
 1051 BUCHANAN JR, RAY B 169 COMMUNITY SERVICE OFFICER 18.96 01 M W  
 1138 DAVIS, ROBERT S 723 ADMINISTRATIVE ANALYST III 39.53 05 M W  
 1058 MARKUS, JAMES P 120 POLICE RECORDS CLERK II 21.49 05 M W  
 2507 MOY, WILLIAM K 169 COMMUNITY SERVICE OFFICER 22.70 05 M A  
 3278 MUNGUIA, BRIAN C 169 COMMUNITY SERVICE OFFICER 19.78 02 M H  
 2203 PERZIGIAN, GEORGE C 169 COMMUNITY SERVICE OFFICER 22.70 05 M W

100-1850 COMMUNICATIONS  
 3081 COMBS, MICHELLE R 175 CRIME SCENE TECHNICIAN 24.16 05 M A  
 3078 COWAN, DENISE M 652 POLICE IDENTIFICATION SPECIALIST 28.15 04 F W  
 3127 GARCIA, MENDY M 175 CRIME SCENE TECHNICIAN 22.06 03 F W  
 1584 MARQUEZ, MARY R 175 CRIME SCENE TECHNICIAN 24.16 05 F H  
 3249 SORIANO, ROMMEL R 175 CRIME SCENE TECHNICIAN 22.06 03 M A

100-1850 COMMUNICATIONS  
 1760 BAILEY, JENNIE F. W 165 COMMUNICATIONS OPERATOR 26.69 05 F W  
 1462 BETHEA, LEAH F 165 COMMUNICATIONS OPERATOR 26.69 05 F W  
 2042 CALZADA, DESIDERIO C 773 COMMUNICATIONS SUPERVISOR 34.88 05 M H  
 1748 DOTY, MICHAEL A 164 SENIOR COMMUNICATIONS OPERATOR 30.54 05 M W  
 1883 ENOS, CHRYSSTL S 164 SENIOR COMMUNICATIONS OPERATOR 30.54 05 F W

\*\*\*\*\* EMPLOYEE NAME \*\*\*\*\*  
 \*\*\*\*\* JOB# POSITION TITLE \*\*\*\*\*  
 \*\*\*\*\* HOURLY RATE STEP SEX ETH \*\*\*\*\*

3231	GREYER, TAMMERA E	165	COMMUNICATIONS OPERATOR	23.04	02	F	W
3244	GREEN, KATIE T	165	COMMUNICATIONS OPERATOR	23.04	02	F	A
1802	JORBACK, ESTHER D	165	COMMUNICATIONS OPERATOR	26.69	05	F	W
3045	JORDAN-SUPERBIDA, MONICA C	165	COMMUNICATIONS OPERATOR	25.40	04	F	W
2599	LAVKIN, JANICE D	165	COMMUNICATIONS OPERATOR	26.69	05	F	W
2274	LEO, JENNIFER L	165	COMMUNICATIONS OPERATOR	26.69	05	F	W
1383	MCADAMS, JENNIFER A	164	SENIOR COMMUNICATIONS OPERATOR	30.54	05	F	B
2177	MCNIGHTON, MELODY J	165	COMMUNICATIONS OPERATOR	26.69	05	F	W
2594	MOSTER, DARLENE	165	COMMUNICATIONS OPERATOR	26.69	05	M	H
1995	NOE, MARCIE D	165	COMMUNICATIONS OPERATOR	26.69	05	F	W
1424	NORRIS, VINCE D	165	COMMUNICATIONS OPERATOR	25.40	04	M	W
2204	ROBINSON, LARRY D	165	COMMUNICATIONS OPERATOR	26.69	05	M	W
1325	SPOFFORTH, POLLY	165	COMMUNICATIONS OPERATOR	26.69	05	F	W
1432	STANLEY, SAMIRA A	165	COMMUNICATIONS OPERATOR	26.69	05	F	A
1464	TALLI, VICTORIA N	165	COMMUNICATIONS OPERATOR	26.69	05	F	W
1841	TORRES, CHARLENE J	165	COMMUNICATIONS OPERATOR	26.69	05	F	I
2422	TOWAN, MICHAEL A	165	COMMUNICATIONS OPERATOR	26.69	05	M	W
2893	VALE, SANDRA J	165	COMMUNICATIONS OPERATOR	25.40	04	F	W
1450	WATERS, CYNTHIA L	779	OPERATIONS SUPPORT DIRECTOR	48.68	05	F	W
2453	WHITE, RANDAL S	164	SENIOR COMMUNICATIONS OPERATOR	30.54	05	M	W

100-1851 PUBLIC SAFETY INFORMATION SYS

3245	DEAR, SONIKA	628	PROGRAMMER ANALYST	32.92	03	F	A
3174	HEIMSOOTH, WAYNE B	708	PUBLIC SAFETY INFORMATION SYS. MGR.	38.89	04	M	W
1423	NELSON, KATHRYN A	631	COMPUTER OPERATOR	25.64	05	F	W
3199	VIJ, HARNAM	628	PROGRAMMER ANALYST	34.55	04	F	A
3046	ZHAO, YE	630	NETWORK/MICROCOMPUTER SPECIALIST	31.34	04	M	A

100-1860 YOUTH & FAMILY SERVICES BUREAU

1250	BEARD, JOHN T	737	COUNSELLING SUPERVISOR	36.94	05	M	W
3269	CANTRELL, RYAN D	515	POLICE OFFICER	38.40	04	M	W
1410	EDWARDS, WILLIAM M	515	POLICE OFFICER	40.23	05	M	W
1322	FREDERICK, LANCE A	790	YOUTH & FAMILY SERVICES MANAGER	45.66	05	M	W
1106	JENKINS, DONALD R	515	POLICE OFFICER	40.23	05	M	B
2124	LUUVANO, JEAN C	515	POLICE OFFICER	40.23	05	F	H
2855	NAVAS, SCOTT B	515	POLICE OFFICER	40.23	05	M	H
1758	O'BAYLEY, ARIADNA D	120	POLICE RECORDS CLERK II	21.49	05	F	H
2554	ORREY, CHRISTINE M	545	POLICE SERGEANT	48.21	05	F	W
2499	SCOTT, MICHAEL E	515	POLICE OFFICER	40.23	05	M	M
2390	STIVER, KEITH W	515	POLICE OFFICER	40.23	05	M	W
1898	YOUNG, BEVERLY P	515	POLICE OFFICER	40.23	05	F	W
1484	ZACKOWITZ, AUDREY C	120	POLICE RECORDS CLERK II	21.49	05	F	W

100-1869 DOMESTIC VIOLENCE GRANT

1537	KOLLER, SCOTT A	515	POLICE OFFICER	40.23	05	M	A
1166	LINDLEY, DONALD	632	FAMILY COUNSELOR I	30.46	05	M	W

CITY OF HAWAII  
CURRENT CITY EMPLOYEES BY FUNDING ACTIVITY NUMBER

EMP # EMPLOYEE NAME  
\*\*\*\*\*  
JOB# POSITION TITLE  
\*\*\*\*\*  
HOURLY RATE  
\*\*\*\*\*  
STEP SEX ETH  
\*\*\*\*\*

100-1870 TRAFFIC ENFORCEMENT BUREAU

2709	AKACOS, STEPHEN P	545	POLICE SERGEANT	48.21	05	M	W
3006	AYALA, MARCO A	515	POLICE OFFICER	38.40	04	M	H
1173	EIGEN, BRIAN J	515	POLICE OFFICER	36.64	03	M	W
1212	FODSECA, ANTHONY	515	POLICE OFFICER	40.23	05	M	W
1452	GAPAVATTI, GARY G	515	POLICE OFFICER	40.23	05	M	H
1492	GOSMELY, MICHAEL J	515	POLICE OFFICER	40.23	05	M	W
2170	HARRIS, TODD R	169	COMMUNITY SERVICE OFFICER	22.70	05	M	B
1778	HILL, PATRICIA A	106	SECRETARY	21.78	05	F	W
3219	LINDBERG, DANIEL C	515	POLICE OFFICER	33.33	01	M	W
1497	MONTGOMERY, LAWRENCE R	515	POLICE OFFICER	40.23	05	M	A
3082	O'CONNELL, MICHAEL P	515	POLICE OFFICER	38.40	04	M	W
2792	OLTHOFF, CHAD A	515	POLICE OFFICER	40.23	05	M	W
3016	PASSADORE, ADRIAN G	515	POLICE OFFICER	40.23	05	M	W
1233	POSEY, RODNEY O	515	POLICE OFFICER	40.23	05	M	W
3284	PRIEST-MORGAN, ROZALYNN	169	COMMUNITY SERVICE OFFICER	18.96	01	F	B
1560	RODRIGUES, THOMAS	515	POLICE OFFICER	40.23	05	M	W
2910	SOUZA, RODNEY J	515	POLICE OFFICER	38.40	04	M	W
2240	WINTERS, MICHELLE D	515	POLICE OFFICER	33.33	01	F	W

100-1872 ABANDONED VEHICLE ABATEMENT

2625	CLEARWATER, PHILomena A	169	COMMUNITY SERVICE OFFICER	22.70	05	F	H
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100-1875 MPACT GRANT

3120	MOORE, LYNNETTE S	632	FAMILY COUNSELOR I	25.11	01	F	W
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100-1880 CROSSING GUARDS PROGRAM

3047	DEMSEY, SHARON	901	TRAFFIC SAFETY ASSISTANT	12.43	05	F	W
3290	GONZALEZ, JAMES P	901	TRAFFIC SAFETY ASSISTANT	12.43	05	M	H
3116	GUNDOGDUT, NATASHA	901	TRAFFIC SAFETY ASSISTANT	12.43	05	F	U
3225	MUNOZ, MOSES M	901	TRAFFIC SAFETY ASSISTANT	12.43	05	M	H
3289	PIERANTONI, SHIRLEY	901	TRAFFIC SAFETY ASSISTANT	12.43	05	F	W

100-1882 CYSA-TANF DSO

1810	DOM, COLIN R	632	FAMILY COUNSELOR I	30.46	05	M	W
2218	ESTRADA, ROBERT A	632	FAMILY COUNSELOR I	30.46	05	M	H
1029	RADEMAN, MARJORIE A	632	FAMILY COUNSELOR I	30.46	05	F	W

100-1883 CYSA-TANF CASE MGMT

2976	PATTERSON, DENISE P	632	FAMILY COUNSELOR I	28.95	04	F	H
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REPORT ID: PMS-PR812

CITY OF HAWAII  
CURRENT CITY EMPLOYEES BY FUNDING ACTIVITY NUMBER

REPORT PRINT DATE: 09/30/2003  
PAGE NO. 12 TIME: 07:50

EMP # EMPLOYEE NAME \*\*\*\*\* JOB# POSITION TITLE \*\*\*\*\* HOURLY RATE STEP SEX ETH \*\*\*\*\*

100-1884	CYSA-PLANF LOCAL SERVICE AREA								
2219	BUTLER, RICHARD D	515	POLICE OFFICER	40.23	05	M	W		
1517	GRISHONG, PATRICIA	632	FAMILY COUNSELOR I	30.46	05	F	H		
2060	RODRIGUEZ, PATRICIA L	632	FAMILY COUNSELOR I	30.46	05	F	H		

100-1888	LOCAL LAW ENFOR BLK GRT-EXP 6						
3007	HAZEL, DAVID D	515	POLICE OFFICER	40.23	05	M	W
2908	JOHNSON, RODNEY E	515	POLICE OFFICER	38.40	04	M	B

100-1889	UHP COPS IN SCHOOL						
1274	SORENSEN, SCOTT C	515	POLICE OFFICER	40.23	05	M	W
1766	YOSHIMATA, TOSHIKAZU	515	POLICE OFFICER	40.23	05	M	A

100-1890	ANIMAL SERVICES BUREAU						
2114	ARMES, GREGORY M	714	ANIMAL SERVICES MANAGER	37.34	05	M	W
3233	DRAKE, HILARY J	182	VOLUNTEER PROGRAM ASSISTANT	16.99	03	F	W
3051	FELBER, WENDY	185	ANIMAL CONTROL OFFICER	18.29	01	F	W
3085	GIDDINGS, FABIOLA B	120	POLICE RECORDS CLERK II	19.62	03	F	H
3060	HEPWORTH, CAROLINA B	181	ANIMAL CARE ATTENDANT	17.73	04	F	W
3182	HORNE, DONNA L	181	ANIMAL CARE ATTENDANT	16.99	03	F	W
3256	HURTADO, MICHELLE	181	ANIMAL CARE ATTENDANT	15.68	01	F	W
3057	KABIGTING, JERALYN G	120	POLICE RECORDS CLERK II	20.49	04	F	A
2870	KAMMERLING, DIANNE S	181	ANIMAL CARE ATTENDANT	18.13	03	F	W
3002	MC GREGOR, WILLIAM P	181	ANIMAL CARE ATTENDANT	16.99	03	F	W
1807	MCDONALD, AIMEE S	181	ANIMAL CARE ATTENDANT	17.73	04	F	W
2764	NAVAL, JULY M	181	ANIMAL CARE ATTENDANT	18.61	05	F	A
2868	ORTIZ, JENNIE M	121	SENIOR POLICE RECORDS CLERK	21.62	03	F	H
3092	PACHECO, DANNY	181	ANIMAL CARE ATTENDANT	15.68	01	F	W
2960	PUTZKE, MICHELE L	183	SENIOR ANIMAL CARE ATTENDANT	15.68	01	F	W
2864	SANCHEZ JR, PAUL	184	SENIOR ANIMAL CONTROL OFFICER	23.92	05	M	H
1488	SWART, CANDY L	181	ANIMAL CARE ATTENDANT	17.73	04	F	W
3059	TAFT, CARA	181	ANIMAL CONTROL OFFICER	20.10	03	F	W
3255	THIERRY, MELISSA A	181	ANIMAL CARE ATTENDANT	15.68	01	F	W
3044	YBARRA, PRISCILLA G	181	ANIMAL CARE ATTENDANT	17.73	04	F	H

100-1911	OFFICE OF THE FIRE CHIEF						
1722	ACEVES, HELEN M	108	ADMINISTRATIVE SECRETARY	27.73	05	F	H
2428	ARFSTEN, LARRY P	1101	FIRE CHIEF	71.63	05	M	W
2322	JOLLY, STEVEN E	724	ADMINISTRATIVE ANALYST II	35.58	05	M	W
2497	STANLAND, ELEANOR B	106	SECRETARY	21.78	05	F	H

100-1921 SUPPORT SERVICES ADMIN

City of Hayward  
 Animal Shelter Care & Maintenance Costs  
 Dogs & Cats  
 Fiscal Year 2002-2003

Annual Care and Maintenance Cost	11-9811-I-01	\$259,098
Total Dogs & Cats Impounded		4,975
Total Stray / Abandoned Dogs & Cats		4,289
Total Euthanized After Requisite Period		2568
Total Eligible Animals Euthanized		1519
Total number of claimable days		3038

\$259,098 annual care & maintenance  
 $4975 \times 5 \text{ days} / 365 = 68$  average daily census  
 $68 \times 365 = 24,820$  yearly census  
 $\$259,098 / 24,820 = \$10.44$  per day rate  
 $\$10.44 \times 3038$  claimable days = \$31,716.72

"Other Animals"

Annual Care and Maintenance Cost		\$8,313
Total "Other Animals" Impounded		254
Total Stray / Abandoned "Other Animals"		222
Total Eligible Animals Euthanized		64
Total number of claimable days (4 days)		256

\$8313.42 annual care & maintenance  
 $254 \times 5 \text{ days} / 365 = 3.5$  average daily census  
 $3.5 \times 365 = 1,277.5$  yearly census  
 $\$8,313.40 / 1,277.5 = \$6.51$  per day rate  
 $\$6.51 \times 256$  claimable days = \$1,666.56

**City of Hayward  
Animal Adoption Allocation for Contract City  
2002-2003**

<b>Total</b>	<b>Hayward</b>	<b>San Leandro</b>	<b>11-01</b>
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Training	\$506	\$431	\$75
Care of Dogs & Cats	\$31,717	\$27,023	\$4,694
Care of "Other" Animals	\$1,667	\$1,420	\$247
Holding Period	\$101,147	\$86,177	\$14,970
Feral Cat Testing	\$3,023	\$2,576	\$447
Lost & Found Lists	\$20,598	\$17,549	\$3,049
Non-Medical Records		\$0	\$0
Veterinary Care		\$0	\$0
Indirect Costs	\$20,294	\$17,290	\$3,004
% of Incoming Animals	100.0%	85.2%	14.8%

\$178,952      \$152,467      \$26,485      \$178,952

	BIRD	CAT	DOG	EQUINE	GOAT/SH	INSECT	MAMMAL	RABBIT	REPTILE	RODENT	SWINE	TOTAL
CONFISCATE	HAYWARD	22	86	0	0	0	1	0	1	0	0	112
	OUT OF AREA	0	0	0	0	0	0	0	0	0	0	1
	SAN LEANDRO	0	5	21	0	0	0	0	0	0	0	26
	TOTAL	22	91	107	0	0	1	0	1	0	0	139
DISPO REQ	HAYWARD	35	385	100	0	1	198	14	1	24	1	759
	OUT OF AREA	0	1	2	0	0	0	0	0	0	0	3
	SAN LEANDRO	12	74	8	1	0	76	0	0	26	0	197
	TOTAL	47	460	110	1	1	274	14	1	50	1	959
EUTH REQ	HAYWARD	2	2	4	0	0	0	0	0	0	0	8
	OUT OF AREA	0	0	1	0	0	0	0	0	0	0	1
	SAN LEANDRO	0	1	1	0	0	0	1	0	0	0	3
	TOTAL	2	3	6	0	0	0	1	0	0	0	12
OWNER SUR	HAYWARD	3	158	241	0	0	0	8	0	4	0	414
	OUT OF AREA	0	4	7	0	0	0	0	0	0	0	11
	SAN LEANDRO	0	24	46	0	0	0	1	0	0	0	71
	TOTAL	3	186	294	0	0	0	9	0	4	0	496
RETURN	HAYWARD	0	27	21	0	0	0	2	0	0	0	50
	OUT OF AREA	0	2	7	0	0	0	0	0	0	0	9
	SAN LEANDRO	0	4	0	0	0	0	0	0	0	0	4
	TOTAL	0	33	28	0	0	0	2	0	0	0	63
STRAY	HAYWARD	93	2,616	987	0	1	62	87	14	44	0	3,905
	OUT OF AREA	2	34	18	0	0	0	0	0	0	0	54
	SAN LEANDRO	7	331	303	0	0	5	7	1	2	0	656
	TOTAL	102	2,981	1,308	0	1	67	94	15	46	0	4,615
TRANSFER	OUT OF AREA	0	0	0	0	0	0	0	0	14	0	14
	SAN LEANDRO	0	1	0	0	0	0	0	0	0	0	1
	TOTAL	0	1	0	0	0	0	0	0	14	0	15
	TOTAL	156	3,691	1,696	0	2	94	120	17	114	0	6,289

11-9811-I-01

HAYWARD ANIMAL SERVICES BUREAU  
SHELTER STATISTICS

INTAKES BETWEEN 07/01/02 AND 06/30/03

	BIRD	CAT	DOG	EQUINE	GOAT/SH	INSECT	MAMMAL	RABBIT	REPTILE	RODENT	SWINE	TOTAL
CONFISCATE	HAYWARD	2	22	86	0	0	1	0	1	0	0	112
	OUT OF AREA	0	0	1	0	0	0	0	0	0	0	1
	SAN LEANDRO	0	5	21	0	0	0	0	0	0	0	26
TOTAL	2	27	108	0	0	0	1	0	1	0	0	139
DISPO REQ	HAYWARD	35	385	100	0	1	198	14	1	24	1	759
	OUT OF AREA	0	1	2	0	0	0	0	0	0	0	3
	SAN LEANDRO	12	74	8	1	0	76	0	0	26	0	197
TOTAL	47	460	110	1	1	274	14	1	50	1	959	
EUTH REQ	HAYWARD	2	2	4	0	0	0	0	0	0	0	8
	OUT OF AREA	0	0	1	0	0	0	0	0	0	0	1
	SAN LEANDRO	0	1	1	0	0	0	1	0	0	0	3
TOTAL	2	3	6	0	0	0	1	0	0	0	12	
OWNER SUR	HAYWARD	3	158	241	0	0	0	8	0	4	0	414
	OUT OF AREA	0	4	7	0	0	0	0	0	0	0	11
	SAN LEANDRO	0	24	46	0	0	0	1	0	0	0	71
TOTAL	3	186	294	0	0	0	9	0	4	0	496	
RETURN	HAYWARD	0	27	21	0	0	0	2	0	0	0	50
	OUT OF AREA	0	2	7	0	0	0	0	0	0	0	9
	SAN LEANDRO	0	4	0	0	0	0	0	0	0	0	4
TOTAL	0	33	28	0	0	0	2	0	0	0	63	

STRAY	HAYWARD	93	2,616	987	0	1	1	62	87	14	TOTAL	156	3,691	1,854	1	2	1	342	120	17
	OUT OF AREA	2	34	18	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0
	SAN LEANDRO	7	331	303	0	0	0	5	7	1	0	0	0	0	0	0	0	0	0	0
	TOTAL	102	2,981	1,308	0	1	1	67	94	15	0	0	0	0	0	0	0	0	0	0
TRANSFER	OUT OF AREA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SAN LEANDRO	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		156	3,691	1,854	1	2	1	342	120	17	0	0	0	0	0	0	0	0	0	0

<p><b>CLAIM FOR PAYMENT</b></p> <p><b>Pursuant to Government Code Section 17561</b></p> <p><b>ANIMAL ADOPTION</b></p>	<p>For State Controller Use Only</p> <p>(19) Program Number 00213</p> <p>(20) Date Filed ___/___/___</p> <p>(21) LRS Input ___/___/___</p>	<p><b>Program</b></p> <p><b>213</b></p>
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(01) Claimant Identification Number <b>9801358</b>			<b>Reimbursement Claim Data</b>	
(02) Claimant Name <b>City of Hayward</b>			(22) AA-1, (04)(A)(1)(g)	0
County of Location <b>Alameda</b>			(23) AA-1, (04)(A)(2)(g)	448
Street Address of P.O. Box <b>777 "B" Street</b>			(24) AA-1, (04)(A)(3)(g)	1,008
City <b>Hayward</b>			(25) AA-1, (04)(B)(1)(g)	0
State <b>CA</b>				
Zip Code <b>94541</b>				
<b>Type of Claim</b>	<b>Estimated Claim</b>	<b>Reimbursement Claim</b>	(26) AA-1, (04)(B)(2)(g)	0
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27) AA-1, (04)(B)(3)(g)	42,261
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) AA-1, (04)(B)(4)(g)	1,901
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) AA-1, (04)(B)(5)(g)	89,653
Fiscal Year of Cost	(06) <b>2006-2007</b>	(12) <b>2005-2006</b>	(30) AA-1, (04)(B)(6)(g)	840
Total Claimed Amount	(07) <b>\$187,342</b>	(13) <b>\$234,178</b>	(31) AA-1, (04)(B)(7)(g)	8,018
LESS: 10% Late Penalty, not to exceed \$1,000			(14)	31,802
LESS: Prior Claim Payment Received			(15)	17,389
Net Claimed Amount			(16)	19,617
Due from State	(08) <b>\$187,342</b>	(17) <b>\$234,178</b>	(35) AA-1, (06)	24
Due to State		(18)	(36)	

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer 10-1-1186-11 Date \_\_\_\_\_

**Fran David** Assistant City Manager  
 Type or Print Name Title

(38) Name of Contact Person for Claim Telephone Number **916-485-8102** X 114  
**Cindy Sconce, MAXIMUS** E-mail Address **cynthiasconce@maximus.com**

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
CLAIM SUMMARY**

**FORM  
AA-1**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2005-2006**

(03) Department: **Police - Animal Control**

Direct Costs	Object Accounts						
	(a) Salaries	(b) Benefits	(c) Materials & Supplies	(d) Contract Services	(e) Travel & Training	(f) Fixed Assets	(g) Total
<b>04) Reimbursable Components</b>							
<b>A. One-Time Costs</b>							
1. Policies and Procedures							\$448
2. Training	\$307	\$141					\$448
3. Computer Software				\$1,008			\$1,008
<b>B. Ongoing Costs</b>							
1. Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats			\$42,261				\$42,261
4. Care of Other Animals			\$1,901				\$1,901
5. Holding Period	\$61,448	\$28,205					\$89,653
6. Feral Cats	\$576	\$264					\$840
7. Lost and Found Lists	\$5,495	\$2,522					\$8,018
8. Non-Medical Records	\$21,797	\$10,005					\$31,802
9. Veterinary Care			\$14,836	\$2,553			\$17,389
10. Procuring Equipment				\$19,617			\$19,617
<b>(05) Total Direct Costs</b>	\$89,624	\$41,137	\$58,998	\$23,178			\$212,937

<b>Indirect Costs</b>			
(06) Indirect Cost Rate	[From ICRP]	Salary and Wages	23.70%
(07) Total Indirect Costs	[Line (06)(a) x line(05)(a)] or [(Line(06) x line (05)(a)) + line (05)(b)]		\$21,241
(08) Total Direct and Indirect Costs	[Line(05)(g) + line(07)]		\$234,178

<b>Cost Reduction</b> 10-1-1186-11			
(09) Less: Offsetting Savings			
(10) Less: Other Reimbursements			
(11) Total Claimed Amount	{Line(08) - {Line (09) + Line(10)}}		\$234,178

<b>Program</b> <b>213</b>	<b>MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL</b>	<b>FORM AA-2</b>
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(01) Claimant: <b>City of Hayward</b>	(02) Fiscal year costs were incurred: <b>2005-2006</b>
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/> Policies and Procedures	<input checked="" type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<b>Ongoing</b>	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
	<input type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b><u>Time to train staff on the reimbursable activities.</u></b> <i>(one-time per employee)</i>										
Heather Wheat, ACA	\$18.85	45.90%	2.00					\$38	\$17	\$55
Clinton Pierce, ACA	\$18.85	45.90%	2.00					\$38	\$17	\$55
Jenna Flick, ACA	\$19.64	45.90%	2.00					\$39	\$18	\$57
Dawn Price, ACA	\$18.85	45.90%	2.00					\$38	\$17	\$55
Myles Bowie, ACA	\$18.85	45.90%	2.00					\$38	\$17	\$55
Tiana Scott, Sr. ACA	\$20.71	45.90%	2.00					\$41	\$19	\$60
Kyle Koller, ACA	\$18.85	45.90%	2.00					\$38	\$17	\$55
Justin Mallory, ACA	\$18.85	45.90%	2.00					\$38	\$17	\$55
* ACA= Animal Care Attendant										
10-1-1186-11										

(05) Total ( ) Subtotal ( ) Page: ____ of ____	\$307	\$141	\$448
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**Program**  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **2005-2006**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p><b>Chameleon Software</b></p> <p>The City of Hayward uses the Chameleon Software at their animal shelter.</p> <p>35% of it's use is related to this mandate</p> <p>\$2880 x 35% = \$1008</p> <p align="right">10-1-1186-11</p>					\$1,008					

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

\$1,008

**Program**  
**213**

**MANDATED COSTS**  
**ANIMAL ADOPTION**  
**COMPONENT/ACTIVITY COSTS DETAIL**

**FORM**  
**AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **2005-2006**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

**One-Time**  Policies and Procedures  Training  Computer Software

**Ongoing**  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<i>See attached care &amp; maintenance spreadsheet for details</i>										
Total Shelter Cost for all dogs & cats:				\$42,261						
90.28% <input type="checkbox"/> \$387,544										
Yearly census	26,190									
Number Euthanized	1,428									
Reimbursable days	2									
\$14.80 per animal per day										
* The City of Hayward did not have any other cities contract for animal services during the 2005/2006 fiscal year.										
10-1-1186-11										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ \$42,261



<b>Program</b> <b>213</b>	<b>MANDATED COSTS</b> <b>ANIMAL ADOPTION</b> <b>COMPONENT/ACTIVITY COSTS DETAIL</b>	<b>FORM</b> <b>AA-2</b>
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(01) Claimant: <b>City of Hayward</b>	(02) Fiscal year costs were incurred: <b>2005-2006</b>
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<b>Ongoing</b>	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input checked="" type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
	<input type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b><u>Making the animals available for owner redemption as mandated.</u></b>										
Michele Putzke, ACA	\$22.36	45.90%	208.00					\$4,651	\$2,135	\$6,786
Sorayda Duarte, ACA	\$18.85	45.90%	312.00					\$5,881	\$2,699	\$8,581
Jenna Flick, ACA	\$19.64	45.90%	312.00					\$6,128	\$2,813	\$8,940
Justin Mallory, ACA	\$18.85	45.90%	312.00					\$5,881	\$2,699	\$8,581
Dan Pacheco, ACA	\$20.42	45.90%	208.00					\$4,247	\$1,950	\$6,197
Tiana Scott, SR. ACA	\$20.71	45.90%	312.00					\$6,462	\$2,966	\$9,427
Adele Michael, Sr. Records Clerk	\$23.57	45.90%	312.00					\$7,354	\$3,375	\$10,729
Lisa Pineda, Records Clerk II	\$22.66	45.90%	312.00					\$7,070	\$3,245	\$10,315
Jessica Goodness, Records Clerk II	\$21.79	45.90%	312.00					\$6,798	\$3,121	\$9,919
Hilary Drake, Volunteer Coordinator	\$22.36	45.90%	312.00					\$6,976	\$3,202	\$10,178
<b>The City of Hayward's animal shelter is open to the public on Saturdays from 11 am to 5 pm.</b>										
Most of the employees work 9 am - 6 pm and therefore 6 hrs would be reimbursable. Michele Putzke and Dan Pacheco work 6 am - 3 pm and therefore only 4 hours would be reimbursable.										
10-1-1186-1										
* The City of Hayward did not have any other cities contract for animal services during the 2005/2006 fiscal year.										
(05) Total ( ) Subtotal ( ) Page: _____ of _____								\$61,448	\$28,205	\$89,653

<b>Program</b> <b>213</b>	<b>MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL</b>	<b>FORM AA-2</b>
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(01) Claimant: <b>City of Hayward</b>	(02) Fiscal year costs were incurred: <b>2005-2006</b>
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time <input type="checkbox"/> Policies and Procedures	Training <input type="checkbox"/>	Computer Software <input type="checkbox"/>
Ongoing <input type="checkbox"/> Acquiring Space/Facilities	Renovating Facilities <input type="checkbox"/>	Care of Dogs & Cats <input type="checkbox"/>
<input type="checkbox"/> Care of Other Animals	Holding Period <input type="checkbox"/>	<input checked="" type="checkbox"/> Feral Cats
<input type="checkbox"/> Lost and Found Lists	Non-Medical Records <input type="checkbox"/>	Veterinary Care <input type="checkbox"/>
<input type="checkbox"/> Procuring Equipment		

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b><u>Verify whether a cat is feral or tame within the first three days of the required holding period.</u></b>										
Tiana Scott, Sr. ACA	\$20.71	45.90%	11.71					\$243	\$111	\$354
Jenny Comstock, Sr. Records Clerk	\$28.44	45.90%	11.72					\$333	\$153	\$486
* The above employees spent 2 minutes per cat within the first 3 days of the required holding period to determine if the cat was feral or tame.										
2 min. x 703 cats tested = 23.43 hrs										
10-1-1186-11										
* The City of Hayward did not have any other cities contract for animal services during the 2005/2006 fiscal year.										
(05) Total ( ) Subtotal ( ) Page: _____ of _____								\$576	\$264	\$840

<b>Program</b> <b>213</b>	<b>MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL</b>	<b>FORM AA-2</b>
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(01) Claimant: <b>City of Hayward</b>	(02) Fiscal year costs were incurred: <b>2005-2006</b>
---------------------------------------	--

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
Ongoing	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
	<input checked="" type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

(04) Description of Expenses	Object Accounts									
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<u>Provide various information to owners of lost animals and those who have found lost animals.</u>										
Lisa Pinedo, Rec. Clerk II 25%	\$22.66	45.90%	60.00					\$1,360	\$624	\$1,984
Adele Michael, Sr. Rec. Clerk 50%	\$23.57	45.90%	120.00					\$2,828	\$1,298	\$4,127
Kathy Diminlig, Rec. Clerk II 25%	\$21.79	45.90%	60.00					\$1,307	\$600	\$1,907
<p>* The following employees spend 20 hours a month providing lost and found information to owners, including the time it takes to receive the information via phone or over the counter, updating the listings on a daily basis, providing the numbers and addresses of pounds or shelters in the vicinity and advice as to the means of publishing and disseminating information regarding lost animals.</p> <p style="text-align: right;">10-1-1186-1</p> <p>* The City of Hayward did not have any other cities contract for animal services during the 2005/2006 fiscal year.</p>										

(05) Total ( ) Subtotal ( ) Page: _____ of _____	\$5,495	\$2,522	\$8,018
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Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

FORM  
AA-2

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2005-2006**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b><u>Maintain non-medical records on animals that are taken up, euthanized after the holding period, or impounded.</u></b>										
Records Clerk II (various) 40%	\$22.33	45.90%	413.33					\$9,230	\$4,236	\$13,466
ACA (various) 60%	\$20.27	45.90%	620.00					\$12,567	\$5,768	\$18,336
<p>* The above employees spent 10 minutes on each non medical record that they entered in for animals either taken up, euthanized after the holding period, or impounded.</p> <p>10 min x 6200 non med.records= 1033.33 hrs.</p> <p align="right">10-1-1186-11</p> <p>* The City of Hayward did not have any other cities contract for animal services during the 2005/2006 fiscal year.</p>										
(05) Total ( ) Subtotal ( )								\$21,797	\$10,005	\$31,802

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2005-2006**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.  
 One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p><b>Necessary and Prompt:</b>  <u>Veterinary Costs</u>            Total cost of eligible vet care =            \$9,364.64 for necessary and prompt            veterinary care.</p> <p>44.35% of all of the dogs and cats were            strays</p> <p>61.47% of the stray dogs and cats were            euthanized after the holding period</p> <p>\$9,364.64 x 44.35%=\$4,153.22            \$4,153.22 x 61.47%=\$2,552.98</p> <p>The City of Hayward utilizes Noble            veterinary Clinic to provide            necessary and prompt veterinary            care for stray and abandoned            animals that die during the holding            period or are ultimately euthanized            during the holding period. It does not            include any cost for emergency            services rendered, spay or neuter            surgery, euthanasia, administration            or rabies vaccination, or the cost to            implant microchip identification.</p> <p><u>Vaccinations and other medications</u>            administered by the City of Hayward            for "Necessary and Prompt"            veterinary care</p> <p>same formula applies as above            \$54,420 x 44.35%=\$24,135.27            \$24,135.27 x 61.47%=\$14,835.95</p>					\$2,553					
				\$14,836						

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ \$14,836 \$2,553

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **2005-2006**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- One-Time**  Policies and Procedures  Training  Computer Software
- Ongoing**  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats
- Care of Other Animals  Holding Period  Feral Cats
- Lost and Found Lists  Non-Medical Records  Veterinary Care
- Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p><u>The City of Hayward added additional kennels to accommodate the number of dogs and cats that are now being held at the shelter.</u></p> <p><b>Kennel Cost</b>                      J-2 Enterprises - \$29,229                      Economy Lumber Company - \$3484                      T Kennel Systems, Inc.- \$39,245</p> <p>44.35% of all of the dogs and cats were strays</p> <p>61.47% of the stray dogs and cats were euthanized after the holding period</p> <p>\$71958 x 44.35%=\$31,913.37                      \$31,913.37 x 61.47%=\$19,617.15</p> <p align="right">10-1-1186-1</p>					\$19,617					
(05) Total ( ) Subtotal ( )					\$19,617					

Page: \_\_\_\_ of \_\_\_\_

# INDIRECT COST RATE PROPOSAL

Claimant Name: City of Hayward

Department: Animal Control

Fiscal Year: 2005-2006

Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
<b>Personnel Services:</b>				
1 Salaries & Wages	\$818,801		\$73,299	\$745,502
2 Part-time Wages & Overtime	\$44,108			\$44,108
3 Benefits <span style="float: right;">45.9%</span>	\$376,137		\$33,672	\$342,465
<b>SUBTOTAL:</b>	<b>\$1,239,046</b>		<b>\$106,971</b>	<b>\$1,132,075</b>
<b>Line Item Costs (Services, Supplies &amp; Other):</b>				
4 Maintenance and Utilities	\$7,476		\$7,476	
5 Office Supplies	\$7,161		\$7,161	
6 Printing	\$3,737		\$3,737	
7 Field Supplies	\$115,655			\$115,655
8 Computer Supplies	\$2,880		\$2,880	
9 Facilities Maint. Charges	\$6,360			\$6,360
10 Dues, Publications, Books	\$614	\$614		
11 Meals (MOU)	\$1,272			\$1,272
12 Special Services - Claims	\$86,853			\$86,853
13 Publicity and Community Prom	\$281		\$281	
14 Internal Veh. & Radio Rental	\$45,647		\$45,647	
15 Local Mileage, Parking & Toll	\$53		\$53	
16 Credit Card Service Charge	\$1,419	\$1,419		
17 Field & Office Equip (over \$1000)	\$14,257	\$14,257		
18 Employee Services	\$1,600		\$1,600	
19				
20				
21				
22				
23				
24				
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48				
<b>PAGE 1 - SUBTOTAL:</b>	<b>\$295,265</b>	<b>\$16,290</b>	<b>\$68,835</b>	<b>\$210,140</b>

# INDIRECT COST RATE PROPOSAL

**Claimant Name:** City of Hayward  
**Department:** Animal Control  
**Fiscal Year:** 2005-2006

Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs										
49														
50														
51														
52														
53														
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55														
56														
57														
58														
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<b>PAGE 2 - SUBTOTAL:</b>														
<b>Total Line Item Costs - Page 1 and 2</b>	<b>\$295,265</b>	<b>\$16,290</b>	<b>\$68,835</b>	<b>\$210,140</b>										
<b>TOTAL ALL EXPENDITURES:</b>														
	<b>\$1,534,311</b>													
<b>Cost Adjustments and/or Cost Plan Costs:</b>														
89 Equipment Allocation 6.67%	\$951		\$951											
90														
<b>COST ALLOCATION SUBTOTAL:</b>														
	<b>\$951</b>		<b>\$951</b>											
<b>TOTAL ALL COSTS:</b>														
	<b>\$1,535,262</b>		<b>\$176,757</b>	<b>\$1,342,215</b>										
<table style="width: 100%; border: none;"> <tr> <td style="width: 35%;"><b>CALCULATED INDIRECT COST RATE =</b></td> <td style="width: 15%; text-align: center; border: 1px solid black;"><b>23.7%</b></td> <td style="width: 15%; text-align: right;"><b>\$176,757</b></td> <td style="width: 15%; text-align: center;">= Total allowable indirect costs</td> <td style="width: 20%;"></td> </tr> <tr> <td><b>Rate is based on: Salaries</b></td> <td></td> <td style="text-align: right;"><b>\$745,502</b></td> <td style="text-align: center;">= Total direct salaries</td> <td></td> </tr> </table>					<b>CALCULATED INDIRECT COST RATE =</b>	<b>23.7%</b>	<b>\$176,757</b>	= Total allowable indirect costs		<b>Rate is based on: Salaries</b>		<b>\$745,502</b>	= Total direct salaries	
<b>CALCULATED INDIRECT COST RATE =</b>	<b>23.7%</b>	<b>\$176,757</b>	= Total allowable indirect costs											
<b>Rate is based on: Salaries</b>		<b>\$745,502</b>	= Total direct salaries											

# DEPARTMENTAL INDIRECT SALARIES

**Claimant Name:** City of Hayward  
**Department:** Animal Control  
**Fiscal Year:** 2005-2006

## INDIRECT SALARIES

Position or Name of Employee	Annual Wages	Departmental Administration (%)	Departmental Administration (\$) (\$)	Departmental Support (%)	Departmental Support (\$) (\$)
1 Animal Services Manager	\$73,299	100%	\$73,299		
2					
3					
4					
5					
6					
7					
8					
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37 11-9811-1-01					
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39					
40					

<b>TOTALS</b>	<b>\$73,299</b>	<b>\$73,299</b>		
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**TOTAL INDIRECT SALARIES** **\$73,299**

C I T Y O F H A Y W A R D  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
 MONTH ENDING DATE: 06/30/2006

REPORT ID: FWIS-MR423  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

ACCOUNT NO FOOT OBJ SUB T NOTE ACCOUNT DESCRIPTION	CURRENT BUDGET YTD PRORATE	YTD REVENUE/ EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
TOTAL .. CAPITAL EXPENSE	42,691.00 * 42,691.00 *	14,257.06 *	21,650.00 *	6,783.94 *
9000 EXPENSE TRANSFERS				
9100 EMPLOYEE SERVICES	0.00	894.00	0.00	894.00-
9110 SALARIES-S.T.-FROM OTHER	0.00	706.26	0.00	706.26-
9130 EMPLOYEE BENE FROM OTHER	0.00 *	1,600.26 *	0.00 *	1,600.26-*
TOTAL .. EMPLOYEE SERVICES				
TOTAL .. EXPENSE TRANSFERS	0.00 *	1,600.26 *	0.00 *	1,600.26-*
ANIMAL SERVICES BUREAU				
TOTAL EXPENSE	1,360,916.77	1,534,312.98	24,626.72	198,022.93-
TOTAL REVENUE	355,128.00-	131,726.65-	0.00	223,401.35-
NET EXPENSE	1,005,788.77 *	1,402,586.33 *	24,626.72 *	421,424.28-*

11-9811-I-01

REPORT ID: FMIS-MR423  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

C I T Y O F H A Y W A R D  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
 MONTH ENDING DATE: 06/30/2006

REPORT PRINT DATE: 09/11/2006  
 PAGE NO. 3 TIME: 11:17

ACCOUNT NO FOOT	OBJ SUB T NOTE ACCOUNT DESCRIPTION	TOTAL	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/	ENCUMBRANCES	BUDGET
*****	*****	*****	*****	*****	EXPENDITURES	*****	BALANCE
7180 8	MEALS (MOU)	95.00	95.00	95.00	1,272.00	0.00	1,177.00-
TOTAL ..	SUPPLIES	87,581.77 *	87,581.77 *	87,581.77 *	137,680.02 *	2,976.72 *	53,074.97-*
7200 6	SERVICES	57,817.00	57,817.00	57,817.00	86,853.55	0.00	29,036.55-
7210 8	SPECIAL SERVICES- CLAIMS	475.00	475.00	475.00	0.00	0.00	475.00
7215 8	SOFTWARE	1,615.00	1,615.00	1,615.00	280.98	0.00	1,334.02
7250 8	PUBLICITY AND COMMUNITY PROM	0.00	0.00	0.00	0.00	0.00	0.00
7276 7	COMPUTER CONTRACT SERVICES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
SUBTOTAL ..	COMPUTER CONTRACT SERVICES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..	SERVICES	59,907.00 *	59,907.00 *	59,907.00 *	87,134.53 *	0.00 *	27,227.53-*
7300 6	VEHICLE OPERATION	45,647.00	45,647.00	45,647.00	45,647.04	0.00	0.04-
7320 8	INTERNAL VEH. & RADIO RENTAL	21.00	21.00	21.00	53.47	0.00	32.47-
7330 8	LOCAL MILEAGE, PARKING & TOLL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ..	VEHICLE OPERATION	45,668.00 *	45,668.00 *	45,668.00 *	45,700.51 *	0.00 *	32.51-*
7400 6	TRAVEL, MEETINGS AND MEALS	1,083.00	1,083.00	1,083.00	0.00	0.00	1,083.00
7410 8	TRNG, EDUC, TRVL, MEETING, MEALS	1,083.00 *	1,083.00 *	1,083.00 *	0.00 *	0.00 *	1,083.00 *
TOTAL ..	TRAVEL, MEETINGS AND MEALS	1,083.00 *	1,083.00 *	1,083.00 *	0.00 *	0.00 *	1,083.00 *
7500 6	OTHER EXPENSE	285.00	285.00	285.00	1,419.03	0.00	1,134.03-
7505 8	CREDIT CARD SERVICE CHARGE	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
7515 7	COMPUTER TRAINING & EDUCATION	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
SUBTOTAL ..	COMPUTER TRAINING & EDUCATION	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..	OTHER EXPENSE	285.00 *	285.00 *	285.00 *	1,419.03 *	0.00 *	1,134.03-*
TOTAL ..	SUPPLIES AND SERVICES	194,524.77 *	194,524.77 *	194,524.77 *	271,934.09 *	2,976.72 *	111,981.11-01
8000 5	CAPITAL EXPENSE	42,691.00	42,691.00	42,691.00	14,257.06	21,650.00	6,783.94
8100 6	PURCHASES - EQUIPMENT	42,691.00 *	42,691.00 *	42,691.00 *	14,257.06 *	21,650.00 *	6,783.94 *
8110 8	FIELD & OFF EQUIP (OVER \$1000)	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ..	PURCHASES - EQUIPMENT	42,691.00 *	42,691.00 *	42,691.00 *	14,257.06 *	21,650.00 *	6,783.94 *
8400 6	PURCHASES - VEHICLES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..	PURCHASES - VEHICLES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *

ACCOUNT NO FOOT	OBJ	SUB T	NOTE	ACCOUNT DESCRIPTION	TOTAL	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
5140	8			SALARIES-OVERTIME	13,517.00	13,517.00	13,517.00	31,608.38	0.00	18,091.38-
5144	8			SALARIES - EXCESS MEDICAL	5,712.00	5,712.00	5,712.00	8,423.09	0.00	2,711.09-
5145	8			SALARIES-OVERTIME-CIVILIAN HOURL	0.00	0.00	0.00	4,076.68	0.00	4,076.68-
TOTAL ..				SALARIES	736,211.00 *	736,211.00 *	736,211.00 *	862,909.04 *	0.00 *	126,698.04-*
5200	6			EMPLOYEE BENEFITS	0.00	0.00	0.00	275.00	0.00	275.00-
5211	8			UNIFORMS/PAYROLL	10,398.00	10,398.00	10,398.00	13,537.13	0.00	3,139.13-
5220	8			EMPL BENE-FICA	138,516.00	138,516.00	138,516.00	134,820.80	0.00	3,695.20
5230	8			EMPL BENE-PERS	0.00	0.00	0.00	4,444.72	0.00	4,444.72-
5232	8			EMPL BENE-PARS	130,637.00	130,637.00	130,637.00	123,302.92	0.00	7,334.08
5244	8			EMPL BENE-MEDICAL-PERS	22,290.00	22,290.00	22,290.00	21,094.83	0.00	1,195.17
5248	8			EMPL BENE-DENTAL-DELTA	716.00	716.00	716.00	971.76	0.00	255.76-
5251	8			EMPL BENE-DENTAL-UNITED CONCOR	1,552.00	1,552.00	1,552.00	1,372.68	0.00	179.32
5260	8			EMPL BENE-BASIC LIFE INS(I070)	0.00	0.00	0.00	185.68	0.00	185.68-
5261	8			EMPL BENE-LTD-MGMT/CONF(I090)	53,183.00	53,183.00	53,183.00	55,867.74	0.00	2,684.74-
5270	8			EMPL BENE-WORKER COMP INS	16,160.00	16,160.00	16,160.00	16,582.37	0.00	422.37-
5280	8			EMPL BENE-DEFERRED COMP	3,968.00	3,968.00	3,968.00	3,681.04	0.00	286.96
5290	8			EMPL BENE-VISION CARE	377,420.00 *	377,420.00 *	377,420.00 *	376,136.67 *	0.00 *	1,283.33 *
TOTAL ..				EMPLOYEE BENEFITS	1,113,631.00 *	1,113,631.00 *	1,113,631.00 *	1,239,045.71 *	0.00 *	125,414.71-*
6000	5			MAINTENANCE AND UTILITIES	8,265.00	8,265.00	8,265.00	7,475.86	0.00	789.14
6100	6			MAINTENANCE	1,805.00	1,805.00	1,805.00	0.00	0.00	1,805.00
6110	8			FIELD & OFFICE MAINTENANCE	10,070.00 *	10,070.00 *	10,070.00 *	7,475.86 *	0.00 *	2,594.14 *
6112	8			BLDG & STRUCTURE MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ..				MAINTENANCE	10,070.00 *	10,070.00 *	10,070.00 *	7,475.86 *	0.00 *	2,594.14 *
6200	6			UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ..				UTILITIES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
7000	5			MAINTENANCE AND UTILITIES	10,070.00 *	10,070.00 *	10,070.00 *	7,475.86 *	0.00	2,594.14 *
7100	6			SUPPLIES AND SERVICES	6,745.00	6,745.00	6,745.00	7,161.33	190.19	606.52-
7110	8			SUPPLIES	3,276.00	3,276.00	3,276.00	3,737.07	0.00	461.07-
7112	8			OFFICE SUPPLIES	64,495.77	64,495.77	64,495.77	115,655.45	2,786.53	53,946.21-
7120	8			PRINTING	3,040.00	3,040.00	3,040.00	2,880.00	0.00	160.00
7122	8			FIELD SUPPLIES	9,106.00	9,106.00	9,106.00	6,360.17	0.00	2,745.83
7124	8			COMPUTER SUPPLIES	824.00	824.00	824.00	614.00	0.00	210.00
7170	8			FACILITIES MAINTENANCE CHARGES	824.00	824.00	824.00	614.00	0.00	210.00
				DUES, PUBLICATIONS, BOOKS						

11-9811-1-01

ACCOUNT NO	OBJ	SUB	T	NOTE	DESCRIPTION	TOTAL	YTD PRORATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
4000	2				ANIMAL SERVICES BUREAU REVENUES					
4400	5				LICENSES AND PERMITS	30,000.00-	30,000.00-	36,732.12-	0.00	6,732.12
4411	6				ANIMAL LICENSES					
	8									
	TOTAL ..				LICENSES AND PERMITS	30,000.00-	30,000.00-	36,732.12-	0.00 *	6,732.12 *
4500	6				FINES AND FORFEITURES					
	TOTAL ..				FINES AND FORFEITURES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
4700	6				FROM OTHER AGENCIES					
4757	7				POLICE-REIMB FR OTHER AGENCIES					
4757	007	9			POLICE-SAN LEANDRO ANIMAL CONT	195,528.00-	195,528.00-	0.00	0.00	195,528.00-
	SUBTOTAL ..				POLICE-REIMB FR OTHER AGENCIE	195,528.00-	195,528.00-	0.00 *	0.00 *	195,528.00-
	TOTAL ..				FROM OTHER AGENCIES	195,528.00-	195,528.00-	0.00 *	0.00 *	195,528.00-
4800	6				FEES AND SERVICE CHARGES					
4824	8				POLICE-AC FEES AND SERVICES	44,000.00-	44,000.00-	31,802.34-	0.00	12,197.66-
4837	8				ANIMAL IMPOUNDING	20,000.00-	20,000.00-	18,491.02-	0.00	1,508.98-
4838	8				SPAY & NEUTER DEPOSITS	0.00	0.00	2,517.30-	0.00	2,517.30-
4859	8				POLICE-AC-OWNER SERVICES	33,000.00-	33,000.00-	21,412.71-	0.00	11,587.29-
4866	8				POLICE-AC-RENTAL	600.00-	600.00-	182.00-	0.00	418.00-
4867	8				POLICE-AC-VACCINATIONS	32,000.00-	32,000.00-	20,549.16-	0.00	11,450.84-
	TOTAL ..				FEES AND SERVICE CHARGES	129,600.00-	129,600.00-	94,954.53-	0.00 *	34,645.47-
4900	6				OTHER REVENUES					
4999	8				OTHER REVENUES	0.00	0.00	40.00-	0.00	40.00
	TOTAL ..				OTHER REVENUES	0.00 *	0.00 *	40.00-	0.00 *	40.00 *
	TOTAL ..				REVENUES	355,128.00-	355,128.00-	131,726.65-	0.00	223,401.35-
5000	5				EMPLOYEE SERVICES					
5100	6				SALARIES	615,279.00	615,279.00	691,974.38	0.00	76,635.38-
5110	8				SALARIES-REGULAR TIME	1,560.00	1,560.00	3,116.41	0.00	1,556.41-
5111	8				SALARIES-INCENTIVE PAY	0.00	0.00	27,300.72	0.00	27,300.72-
5120	8				SALARIES-WORKERS COMPENSATION	35,763.00	35,763.00	11,039.63	0.00	24,723.37-
5121	8				SALARIES-HOLID PD NOT WORKED	64,380.00	64,380.00	48,966.27	0.00	15,413.73-
5122	8				SALARIES-LEAVE PAID	0.00	0.00	2,305.21	0.00	2,305.21-
5123	8				SALARIES-OTHER LEAVE PAID	0.00	0.00	28,612.51	0.00	28,612.51-
5124	8				SALARIES-COMP TIME PAID	0.00	0.00	3,232.21	0.00	3,232.21-
5130	8				SALARIES-A.L. AT TERMINATION	0.00	0.00	2,253.55	0.00	2,253.55-
5132	8				SALARIES-COMP TIME AT TERMINA	0.00	0.00		0.00	

11-98111-1-01

REPORT ID: PHMS-PP812

C I T Y O F H A Y W A R D  
CURRENT CITY EMPLOYEES BY FUNDING ACTIVITY NUMBER

REPORT PRINT DATE: 09/11/2006  
PAGE NO. 11 TIME: 11:21

EMP #	EMPLOYEE NAME	JOB#	POSITION TITLE	HOURLY RATE	STEP	SEX	ETH
3388	MITCHELL, CELESTINA M	901	TRAFFIC SAFETY ASSISTANT	12.43	05	F	U
3225	MUNOZ, MOSES M	901	TRAFFIC SAFETY ASSISTANT	12.43	05	M	H
100-1882 CYSA-TANF DSO							
3315	BATTISTA, JACQUELINE D	632	FAMILY COUNSELOR I	28.78	03	F	B
2218	ESTRADA, ROBERT A	632	FAMILY COUNSELOR I	31.68	05	M	H
1029	RADEMAN, MARJORIE A	632	FAMILY COUNSELOR I	31.68	05	F	W
100-1883 CYSA-TANF CASE MGMT							
3515	MARTINEZ, CHRISTINE R	632	FAMILY COUNSELOR I	27.41	02	F	W
100-1884 CYSA-TANF LOCAL SERVICE AREA							
1166	LINDLEY, DONALD	737	COUNSELING SUPERVISOR	34.86	03	M	W
2060	RODRIGUEZ, PATRICIA L	632	FAMILY COUNSELOR I	31.68	05	F	H
100-1890 ANIMAL SERVICES BUREAU							
3427	AVILA, MICHAEL J	181	ANIMAL CARE ATTENDANT	16.31	01	M	W
3060	BLANCAS, CAROLINA B	181	ANIMAL CARE ATTENDANT	19.35	05	F	F
3460	BOWIE, MYLES K	181	ANIMAL CARE ATTENDANT	16.31	01	M	W
2868	COMSTOCK, JENNIE M	121	SENIOR POLICE RECORDS CLERK	24.61	05	F	F
3461	DIMANLIG, KATHLEEN R	120	POLICE RECORDS CLERK II	18.86	01	F	F
3233	DRAKE, HILARY J	182	VOLUNTEER PROGRAM ASSISTANT	19.35	05	F	F
3364	DUARTE GUERRA, SORAYDA A	181	ANIMAL CARE ATTENDANT	16.31	01	F	F
3455	FLICK, JENNA P	181	ANIMAL CARE ATTENDANT	17.00	02	F	F
3431	GOODNESS, JESSICA A	120	POLICE RECORDS CLERK II	18.86	01	F	F
1488	HOLEMAN, CANDY L	181	ANIMAL CARE ATTENDANT	19.35	05	F	F
3182	HORNE, DONNA L	181	ANIMAL CARE ATTENDANT	19.35	05	F	F
2870	KAMMERLING, DIANNE S	120	POLICE RECORDS CLERK II	18.86	01	F	F
3490	KOLLER, KYIE S	181	ANIMAL CARE ATTENDANT	16.31	01	M	W
3059	KULAS, CARA	184	SENIOR ANIMAL CONTROL OFFICER	24.88	05	F	F
3448	MALLORY, JUSTIN J	181	ANIMAL CARE ATTENDANT	16.31	01	M	W
1807	MCDONALD, AIMEE S	181	ANIMAL CARE ATTENDANT	19.35	05	F	F
3348	MICHAEL, ADELE	120	POLICE RECORDS CLERK II	16.31	01	F	F
3092	PACHECO, DANNY	181	ANIMAL CARE ATTENDANT	20.40	03	F	F
3491	PIERCE, CLINTON R	181	ANIMAL CARE ATTENDANT	17.67	03	M	U
3423	PINEDA, LISA D	181	ANIMAL CARE ATTENDANT	16.31	01	M	U
3506	PRICE, DAWN D	120	POLICE RECORDS CLERK II	19.61	02	F	F
2960	PUTZKE, MICHELE L	181	ANIMAL CARE ATTENDANT	16.31	01	F	F
2864	SANCHEZ JR, PAUL	181	ANIMAL CARE ATTENDANT	19.35	05	F	F
3467	SCOTT, TIANA	714	ANIMAL SERVICES MANAGER	35.24	03	M	H
3507	WHEAT, HEATHER N	183	SENIOR ANIMAL CARE ATTENDANT	17.92	01	F	B
3338	YOUNG, TRACI L	181	ANIMAL CARE ATTENDANT	16.31	01	F	F
		185	ANIMAL CONTROL OFFICER	20.90	03	F	W

100-1911 OFFICE OF THE FIRE CHIEF

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 55355

PATIENT ID: 1	SPECIES: CANINE	COLOR:	SEX: MALE(N)
PATIENT NAME: ALL PETS (PINK SLIP)	BREED: OTHER BREED	MARKS:	BIRTHDAY: /_/_

JAN 04 06	<del>043027 1/3/06</del>		\$ 10.00
JAN 04 06	<del>043690 1/3/06</del>		30.00
JAN 04 06	<del>043869 1/3/06</del>		27.00
JAN 12 06	<del>041777 1/4/06</del>		55.00
JAN 12 06	044204 1/12/06	\$ 30	30.00
JAN 12 06	044203 1/12/06	\$ 170	170.00
JAN 12 06	<del>044226 1/12/06</del>		33.00
JAN 12 06	<del>044288 1/12/06</del>		33.00
JAN 12 06	044000 1/12/06	\$ 33.00	34.00
JAN 12 06	<del>044165 1/12/06</del>		21.75
JAN 12 06	044220 1/12/06	\$ 60	60.00
JAN 12 06	<del>044298 1/12/06</del>		150.00
JAN 12 06	044224 1/12/06	\$ 50	50.00
JAN 12 06	044293 1/12/06	\$ 39.	39.00
JAN 12 06	- Invoice N950439 1/12/06		<u>326.25</u>
JAN 12 06	AD athena knott #222 1/12/06		10.00
JAN 12 06	<del>42345 1/12/06</del>		10.00
JAN 12 06	<del>43184 1/12/06</del>		20.00
JAN 17 06	- 44373 1/13/06	\$ 57.00	57.00
JAN 17 06	invoice #N950439		<u>330.00</u>
JAN 17 06	44202 1/16/06	\$ 10.00	10.00
JAN 17 06	43878 1/17/06	15.00	15.00
JAN 26 06	<del>44056 1/17/06</del>		27.00
JAN 26 06	<del>44411 1/18/06</del>		24.00
JAN 26 06	44385 1/19/06	\$ 30.00	30.00
JAN 26 06	<del>44145 1/21/06</del>		30.00
JAN 26 06	44385 1/23/06	\$ 45.00	45.00
JAN 26 06	44424 1/25/06	\$ 20.00	20.00
JAN 26 06	<del>44233 1/25/06</del>		52.50
JAN 26 06	44511 1/25/06	\$ 75	50.00
JAN 26 06	44530 1/26/06	\$ 30.00	30.00
JAN 26 06	44087 1/26/06	\$ 27.00	21.25

*charged  
twice  
for  
same  
thing*

PATIENT SUBTOTAL: \$ 1850.75

10-11186-11

INVOICE TOTAL: \$ 1850.75

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1524 <sup>50</sup>

Giardia Test  - negative

P: Fluids 250 SQ U  
SID.

Flagyl 250mg BID x 5-7 days  
PO  
Feed Bland Di (ID) x 7 days

kncard.rpt ss 12/99

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 53767

PATIENT ID: 1  
PATIENT NAME: ALL PETS (PINK SLIP)  
SPECIES: CANINE  
BREED: OTHER BREED  
WEIGHT:  
BIRTHDAY:   /  /    
SEX: MALE (N)

BODY WEIGHT SUMMARY:  
Weight Range: 0.00 - 0.00 lbs.

NOV 15 2005	A043193 10/27/05		
	A042372 10/28/05	\$	50.00
	A043202 10/28/05		110.00
	A043201 10/28/05		40.00
	A043209 10/28/05		60.00
	A043220 10/28/05		30.00
	A043253 11/1/05		30.00
	A041787 11/1/05		30.00
	A043092 11/1/05		31.50
	A043205 11/1/05		108.00
	A043280 11/3/05		47.00
	A042812 11/4/05		40.00
	A040507 11/4/05		30.00
	A043256 11/4/05		60.00
	A039721 11/5/05		200.00
	A043420 11/9/05		227.00
	A042959 11/10/05		85.00
	A043433 11/10/05		80.00
	A043423 11/10/05		50.00
	A043442 11/11/05		250.00
	A043240 11/14/05		75.00
	A038687 11/15/05		135.00
	A040495 11/15/05		3.50
NOV 23 2005	Metronidazole 250 mg		3.50
NOV 30 2005	43277 11/15/05	14	14.50
	38691 11/15/05		50.00
	43302 11/16/05	105.00	75.00
	43535 11/17/05		5.00
	43543 11/21/05		00
	43596 11/22/05	UNKNOWN	0
	43499 11/23/05	UNKNOWN	0
	43648 11/28/05		0
	43494 11/28/05	UNKNOWN	0
	43538 11/28/05		0
	43649 11/28/05	UNKNOWN	0
	43685 11/29/05		0

10-11186-11

sent  
microbiologic  
photo  
note to  
deduct out  
next bill  
since no  
explanation since my call  
on 127

10/27/05  
11/15/05  
11/16/05  
11/17/05  
11/21/05  
11/22/05  
11/23/05  
11/28/05  
11/28/05  
11/28/05  
11/28/05  
11/29/05

PET PROOF YOUR HOME !!! Pets are curious. They will chew or taste any thing they find. Drugs, insecticides, cleaning products, garbage.

NOV 30 2005

NOBLE VETERINARY CLINIC  
36 BARNES CT.  
HAYWARD, CA 94544  
510-537-3292

PAGE: 2

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 53767

PATIENT ID: 1 SPECIES: CANINE WEIGHT: SEX: MALE(N)  
PATIENT NAME: ALL PETS (PINK SLIP) BREED: OTHER BREED BIRTHDAY: \_/\_

NOV 30 2005	42936 11/29/05		\$ 61.25
	<del>43647 11/29/05</del>		85.50
	<del>43656 11/29/05</del>		85.50
	<del>43454 11/29/05</del>		26.00
	<del>43455 11/29/05</del>		26.00
	<del>43456 11/29/05</del>		26.00
	<del>43690 11/29/05</del>		75.00
	43655 11/30/05	1/2 100	82.00
	<del>43620 11/30/05</del>		82.00
	43652 11/30/05		82.00

PATIENT SUBTOTAL: \$ 3127.16

REMINDERS:

AUG 05 04	FVRCP vaccine booster
AUG 07 04	RABIES CANINE 3 YEAR BOOSTER
OCT 03 04	FECAL EXAMINATION-DIRECT SMEAR
OCT 03 04	Fecal float - in house
NOV 19 04	DHPP vaccine 3 year

TOTAL INVOICE:	\$ 3127.16
PREVIOUS BALANCE:	\$ 1565.42
BALANCE DUE:	\$ 4692.58

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11-9811186-11

PET PROOF YOUR HOME !!! Pets are curious. They will chew or taste any thing they find. Drugs, insecticides, cleaning products, garbage.

JUL 06 2006

NOBLE VETERINARY CLINIC  
36 BARNES CT.  
HAYWARD, CA 94544  
510-537-3292

PAGE: 1

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 59008

PATIENT ID: 1	SPECIES: CANINE	COLOR:	SEX: MALE(N)
PATIENT NAME: ALL PETS (PINK SLIP)	BREED: OTHER BREED	MARKS:	BIRTHDAY: ___/___

JUN 19 06	fecal to lab <u>A046470</u>	\$ 25.00
JUN 19 06	A046429	25.00
JUN 19 06	<u>A046470</u> → charged twice	25.00
JUN 19 06	<del>A0460132</del>	25.00
JUN 19 06	A046719 ?	23.29
JUN 19 06	6/3/06 Frontline	30.00
JUN 19 06	6/5/06 A044921- 119.80	50.00
JUN 19 06	<del>6/6/06 A046325</del>	26.80
JUN 19 06	<del>6/6/06 A046346</del>	25.00
JUN 19 06	<del>6/6/06 A045964</del>	25.00
JUN 19 06	6/8/06 A046831- 120	20.00
JUN 19 06	6/8/06 A046668?	120.00
JUN 19 06	6/8/06 A045497?	150.00
JUN 19 06	<del>6/8/06 A046346</del>	120.00
JUN 19 06	6/8/06 A046813?	150.00
JUN 19 06	<del>6/8/06 A046817</del>	75.00
JUN 19 06	<del>6/8/06 A046820</del>	100.00
JUN 19 06	6/8/06 No #	200.00
JUN 19 06	6/8/06 A046508-50	50.00
JUN 19 06	6/9/06 <del>A046769</del>	50.00
JUN 19 06	6/9/06 A046851- 30	50.00
JUN 19 06	6/12/06 <del>A046897</del>	30.00
JUN 19 06	6/12/06 A046594- 75	120.00
JUN 19 06	6/13/06 <del>A046913</del>	75.00
JUN 19 06	6/15/06 A046968- 30	30.00
JUN 19 06	6/16/06 A046977?	30.00
JUN 19 06	6/17/06 A046686?	50.00
JUN 19 06	<del>6/17/06 A046706</del>	30.00
JUN 19 06	6/19/06 A047013-20	27.00
JUN 19 06	6/19/06 A047014?	20.00
JUN 19 06	<del>6/19/06 A046898</del>	20.00
JUN 20 06	<del>6/20/06 A046820</del>	20.00
JUN 26 06	Doxycyline 100mg	14.50
		60
		26.50

10-1-1186-11

\$ 444.80

PATIENT SUBTOTAL: \$ 1833.09  
- 25.

\$ 1808.09

# of Animals 14 7

MAY 01 2006

NOBLE VETERINARY CLINIC  
36 BARNES CT.  
HAYWARD, CA 94544  
510-537-3292

PAGE: 1

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 57457

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PATIENT ID:	1	SPECIES: CANINE	COLOR:	SEX:	MALE (N)
PATIENT NAME:	ALL PETS (PINK SLIP)	BREED: OTHER BREED	MARKS:	BIRTHDAY:	___/___

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APR 20 06	3/8/06 A045041-31-		
APR 20 06	3/31/06 A045368-30-	\$	31.00
APR 20 06	<del>3/31/06 A045286</del>		30.00
APR 20 06	4/1/06 A045379-30		30.00
APR 20 06	A044914 4/4/06-122.75 Foster		30.00
APR 20 06	<del>4/4/06 A045365 Address</del>		21.00
APR 20 06	<del>4/4/06 A043951</del>		140.00
APR 20 06	<del>4/6/06 A045085</del>		70.00
APR 20 06	4/6/06 A045435-22		15.00
APR 20 06	4/6/06 A045430-120		22.00
APR 20 06	4/6/06 pet medication		120.00
APR 20 06	4/6/06 A045448-20		40.00
APR 20 06	<del>4/8/06 A044914</del>		60.00
APR 20 06	<del>4/10/06 A045440-0</del>		40.00
APR 20 06	4/10/06 A045499-30		5.00
APR 20 06	4/10/06 food		30.00
APR 20 06	4/10/06 A045487?		6.00
APR 20 06	4/10/06 A044761-21		100.00
APR 20 06	4/11/06 A045433?		21.00
APR 20 06	<del>4/13/06 A045509</del>		21.00
APR 20 06	4/15/06 A045230?		50.00
APR 20 06	<del>4/15/06 A045591</del>		8.00
APR 20 06	4/18/06 A044921-23		54.25
APR 20 06	<del>4/19/06 A045104</del>		25.00
APR 20 06	<del>4/19/06 A045477</del>		28.50
APR 25 06	4/21/06 A045608		50.00
APR 25 06	<del>4/22/06 A045554</del>		50.00
APR 25 06	4/22/06 A045745-68		20.00
APR 25 06	4/22/06 no # on sheet		68.00
APR 25 06	4/22/06 A045696-20		120.00
APR 25 06	4/24/06 A045749-180		20.00
APR 25 06	<del>4/25/06 A045477</del>		33.00
			10.80

\$ 735

PATIENT SUBTOTAL: \$ 1369.55

10-1-1186-11

# of Animal 18  
13

INVOICE TOTAL: \$ 1369.55  
=====

JAN 04 2006

NOBLE VETERINARY CLINIC  
36 BARNES CT.  
HAYWARD, CA 94544  
510-537-3292

PAGE: 1

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 54554

PATIENT ID: 1	SPECIES: CANINE	COLOR:	SEX: MALE (N)
PATIENT NAME: ALL PETS (PINK SLIP)	BREED: OTHER BREED	MARKS:	BIRTHDAY: _/_

DEC 12 05	<del>A043685</del> 12/1/05		\$ 15.00
DEC 12 05	A043714 12/02/05		30.00
DEC 12 05	<del>A043731</del> 12/2/05		30.00
DEC 12 05	A043755 12/3/05-200		30.00
DEC 12 05	<del>A042965</del> 12/6/05		12.50
DEC 12 05	<del>A043512</del> 12/7/05		50.00
DEC 12 05	A043815 12/8/05?		30.00
DEC 12 05	A043817 12/9/05?		150.00
DEC 12 05	No Number 12/9/05		93.00
DEC 12 05	<del>A043690</del> 12/12/05		15.00
DEC 12 05	<del>A042786</del> 12/12/05		22.50
DEC 22 05	A043897 12/14/05?		30.00
DEC 22 05	A043894 12/14/05?		150.00
DEC 22 05	A043896 12/15/05?		35.00
DEC 22 05	A043904 12/16/05?		50.00
DEC 22 05	<del>A043892</del> 12/16/05		95.00
DEC 22 05	A043930 12/16/05?		220.00
DEC 22 05	A042602 12/16/05		30.00
DEC 22 05	<del>A043934</del> 12/17/05-30		30.00
DEC 22 05	A043937 12/17/05?		60.00
DEC 22 05	<del>A043951</del> 12/19/05		45.00
DEC 22 05	A043950 12/19/05-188		188.00
DEC 22 05	<del>A043866</del> 12/19/05		100.00
DEC 22 05	A043960 12/20/05-150		150.00
DEC 22 05	<u>A043821</u> 12/21/05		42.00
DEC 22 05	<del>A043934</del> 12/21/05-30.00		20.00
DEC 22 05	<del>A043955</del> 12/22/05		28.00
DEC 22 05	A044000 12/22/05? #247-		225.00
DEC 22 05	<del>A044006</del> 12/22/05		115.00
DEC 22 05	<del>A043705</del> 12/22/05		10.00
DEC 29 05	A043731 12/22/05		35.00
DEC 29 05	A044021 12/23/05?		56.00
DEC 29 05	<del>A044056</del> 12/26/05		70.00
DEC 29 05	<del>A024762</del> 12/26/05		24.78
DEC 29 05	<del>A043705</del> 12/26/05		7.50
DEC 29 05	A043960 ~ 150		12.00

FIV POSITIVE  
tested AFTER  
adoption  
we do not pay

per agreement  
with client at 11/24/05  
split 28.00  
for changed  
bill amount  
\$28.00

10-11186-11

995-

\$ 568

# of Animals 17 5

JAN 04 2006

NOBLE VETERINARY CLINIC  
36 BARNES CT.  
HAYWARD, CA 94544  
510-537-3292

PAGE: 2

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 54554

PATIENT ID: 1	SPECIES: CANINE	COLOR:	SEX: MALE(N)
PATIENT NAME: ALL PETS (PINK SLIP)	BREED: OTHER BREED	MARKS:	BIRTHDAY: _/_

DEC 29 05	<del>•A044046 12/28/05</del>	\$ 30.00	—
DEC 29 05	<del>•A024762 12/28/05</del>	24.00	—
DEC 29 05	<del>•A044064 12/28/05</del>	60.00	—
DEC 29 05	•A044000 12/29/05 ?	22.50	—
DEC 29 05	<del>•A043823 12/29/05</del>	33.00	—

PATIENT SUBTOTAL: \$ ~~2475.78~~

INVOICE TOTAL: \$ ~~2475.78~~

- 28

2447.78

11-98111-01

**J-2 Enterprises**  
**Post Office Box 821226**  
**North Richland Hills, Texas 76182-1226**

**COPY**

**Invoice**

Date

Invoice #

11/29/2005

193

**Bill To**

City of Hayward  
 Animal Control  
 15 Barnes Court  
 Hayward, California 94541-5007  
 Attn: Paul Sanchez

**Job Location/Description:**

Hayward Animal Services  
 15 Barnes Court  
 Hayward, California 94544

**COPY**

<b>Job Number</b>	<b>Terms</b>	<b>Purchase Order #</b>
2005-0001	Due Upon Receipt	

Description	Amount
2005-0001 - Hayward Animal Services - Hayward, CA	
(3) 1/2" 4x8 Water resistant Sheetrock	38.76
(12) 5/8 4x8 Water Resistant Sheetrock	472.44
(1) 5/8 RTD Plywood Sheeting	21.88
(2) Joint Tape	5.98
(5) Ply Sheeting	80.99
1" Drywall Screws	4.11
1 1/4 Drywall Screws	34.04
Staples	6.76
Joint Compound	9.85
5 Q Bright White Exterior Latex Paint	179.96
Kilz	54.88
Tray Set	21.92
(2) Set	23.94
Trim	17.94
Floor Paint	396.00
Mixer	9.47
(2) Roller Cover	5.96
Floor Finish	5.94
Nuts, Bolts, Cement, DAP	84.03
Base Trim @ Doors	58.95
Buckets, Nuts, Bit, Paper, Paint	66.33
FRP Glue	77.74
Masking Tape	25.94
Laq Thinner	10.97
Rags	12.79
FRP @ 29.5 ea	1,062.00
8' Divider Strips @ 2.35 ea	70.50

Reimbursement Only Invoice  
 In Addition to Separate Installation Invoice  
 10-11186-11

**Total**

**Payments/Credits**

**Balance Due**

<b>Phone #</b>	<b>Fax #</b>	<b>E-mail</b>
817-427-2991	817-427-2991	J2Construction@aol.com

**J-2 Enterprises**  
**Post Office Box 821226**  
**North Richland Hills, Texas 76182-1226**

# Invoice

Date:  
 11/29/2005

Invoice #  
 193

**Bill To**

City of Hayward  
 Animal Control  
 15 Barnes Court  
 Hayward, California 94541-5007  
 Attn: Paul Sanchez

**Job Location/Description:**

Hayward Animal Services  
 15 Barnes Court  
 Hayward, California 94544

Job Number	Terms	Purchase Order #
2005-0001	Duc Upon Receipt	

Description	Amount
8' Inside Corners @ 1.75 ea	10.50
FRP Glue 4 Gal @ 44.36 ea	199.84
FRP End Cap / J Mold @ 2.05 ea	36.90
Taxes Paid by J2 Enterprises on Purchases	271.89
Fuel / Labor to Pickup Materials	200.00
State Sales Tax	0.00

Reimbursement Only Invoice  
 In Addition to Separate Installation Invoice  
 101118611

**Total** \$3,579.20

**Payments/Credits** \$0.00

Phone #	Fax #	E-mail
817-427-2991	817-427-2991	J2Construction@aol.com

**Balance Due** \$3,579.20



Kennel Statistics Report  
Outcomes from 07/01/05 to 06/30/06

		CAT	DOG	FERRET	KITTEN	OTHER	PUPPY	TOTAL
		3	1	0	2	0	0	6
	RESCUE GRP	0	1	0	0	0	11-9811-01	1
	TOTAL	3	2	0	2	0	0	7
ADOPTION		6	3	0	4	2	2	17
	BERKELEY H	1	2	0	0	0	0	3
	OSPCA	127	71	0	138	0	12	348
	OWN PRIOR	2	4	0	2	0	1	9
	OWNER NEW	303	168	0	353	70	45	939
	RESCUE GRP	62	81	2	18	50	14	227
	SANTA CLAR	0	6	0	0	0	1	7
	SFSPCA	23	3	0	18	0	0	44
	TOTAL	524	338	2	533	122	75	1594
DIED		3	3	0	1	5	0	12
	AT VET	2	1	0	2	1	0	6
	ENROUTE	6	0	0	0	0	0	6
	IN FOSTER	16	2	0	13	1	0	32
	IN KENNEL	14	0	0	1	1	0	16
	TOTAL	41	6	0	17	8	0	72
DISPOSAL		393	99	1	10	334	2	839
		1	0	0	0	0	0	1
	CREM-COM	0	1	0	0	0	0	1
	CREM-GEN	0	2	0	0	0	0	2
	CREM-PRIV	1	3	0	0	0	0	4
	TOTAL	395	105	1	10	334	2	847
EUTH		43	2	0	2	37	0	84
	BEHAV HIST	43	63	0	5	0	1	112
	BEHAV OBSV	335	339	0	32	21	7	734
	BREED	0	0	0	0	3	0	3
	CONTAG DIS	(34)	0	0	14	0	0	48

ATTACH (4) 5

		CAT	DOG	FERRET	KITTEN	OTHER	PUPPY	TOTAL
EJTH	FELV	1	0	0	0	0	0	1
	FERAL	328	0	0	19	0	0	347
	MEDICAL	( 332)	( 119)	0	81	57	10	599
	PREGNANT	2	0	0	0	1	0	3
	SPACE	64	3	0	25	28	0	120
	TIME	9	11	0	2	8	0	30
	TIME/SPACE	28	29	0	37	21	0	115
	TOO OLD	( 1)	( 5)	0	0	0	0	6
	TOO YOUNG	( 677)	0	0	45	81	5	808
	TOTAL	1897	571	0	262	257	23	3010
LOST EXP		1	0	0	0	1	0	2
	TOTAL	1	0	0	0	1	0	2
MISSING		10	1	0	4	3	0	18
	IN FOSTER	2	0	0	0	1	0	3
	IN KENNEL	4	0	0	3	1	0	8
	TOTAL	16	1	0	7	5	0	29
RELOCATE		0	0	0	0	87	0	87
	TOTAL	0	0	0	0	87	0	87
RTO		27	372	0	1	2	17	419
	TOTAL	27	372	0	1	2	17	419
TRANSFER		2	1	0	0	0	2	5
	AN CONTROL	43	28	0	10	10	1	92
	SPCA	0	3	0	8	0	0	11
	WILD REHAB	0	0	0	0	25	0	25
	TOTAL	45	32	0	18	35	3	133
TOTAL		2949	1427	3	850	851	120	6200

# HAYWARD ANIMAL SERVICES BUREAU EUTHANASIA STATISTICS

EUTHANASIAS BETWEEN 07/01/05 AND 06/30/06

COPY

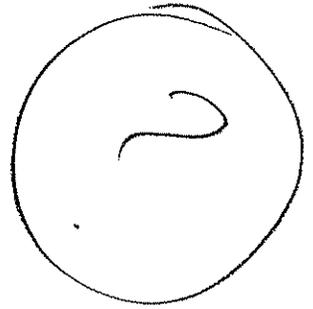
11-9811-I-01

		CAT	DOG	TOTAL
ADOPTABLE	BEHAV HIST	0	2	2
	BEHAV OBSV	11	15	26
	CONTAG DIS	( 1 )	0	1
	MEDICAL	( 34 )	( 5 )	39
	SPACE	28	1	29
	TIME	1	4	5
	TIME/SPACE	30	19	49
	TOO OLD	0	( 1 )	1
	TOTAL	105	47	152
EUTH REQ		( 1 )	( 1 )	2
	MEDICAL	0	( 1 )	1
	TOTAL	1	2	3
UNADOPTABLE		44	1	45
	BEHAV HIST	48	62	110
	BEHAV OBSV	356	331	687
	CONTAG DIS	( 47 )	0	47
	FELV	1	0	1
	FERAL	347	0	347
	MEDICAL	( 379 )	( 123 )	502
	PREGNANT	2	0	2
	SPACE	61	2	63
	TIME	10	7	17
	TIME/SPACE	35	10	45
	TOO OLD	( 1 )	( 4 )	5
	TOO YOUNG	( 722 )	( 5 )	727
	TOTAL	2,053	545	2,598
<b>TOTAL</b>	2,159	594	2,753	

356/2 = 178  
+ 347  

---

525



1428

1185  
1974 **417** 1190  
454 1469

ATTACH (3)

Cat Behavior Evaluation (ferals)

Step one:

Assess the cat in the cage, do not remove the cat or open the cage door. 1-9811-1-01

Step two:

Is the cat sitting at the back of the cage as far back as possible?

Step three:

Does the cat appear relaxed or does he seem tense?

Step four:

As you approach what behavior, does the cat display?

Step five:

Does the cat react in preparation to protect itself aggressively as you approach closer to the cage?

Step six

Does the cat come forward to meet or greet you in anyway, verbally or with physical movement?

Step seven

Have you been able to clean or feed the cat without using physical restraint?   
(Physical restraint is the use of nets, traps and transfer cages)

Step eight:

Use the access - a - hand for evaluation to human touch  
Open the cage with caution and open a couple of inches only. Be prepared to close the cage quickly, ferals may appear stationary, but they possess fast flight reaction.

Step nine:

Does the cat allow touch, without hissing and attacking the hand?

Check off the above to what pertains to the behavior the cat.

Ask for help in the evaluation process from the behaviorist, senior animal technician, shelter operations supervisor or a vet.

If in any doubt, do not mark cat as feral.

Medications & Vaccinations

COPY

\* Vortech

- \$471.48

- \$87.93

= \$559.41

11-9811-I-01

\* RX through Noble

Butler - \$330.00

Butler - \$326.25

Fizer - \$925.58

- \$11,673.26

- \$3,164.23

= \$16,419.32

\* Total = \$54,419.56

\* Bayer Healthcare

- \$3,248.42 < \$1,873.92 was Advantage  
- \$248.84 = \$3,497.26 <sup>11-9811-I-01</sup>

\* Butler

- \$279.45  
- \$71.75  
- \$364.20  
- \$790.89  
- \$300.00  
- \$540.42  
- \$728.41  
- \$519.04  
- \$326.25  
- \$82.76  
- \$352.79  
- \$514.00  
- \$883.16  
- \$807.40  
- \$347.46  
- \$2,181.09  
- \$368.71  
- \$347.46  
- \$12.59  
- \$878.80

\* Butler

- \$136.09  
- \$87.35  
- \$55.19  
- \$347.36  
- \$347.46  
- \$728.52  
- \$853.62  
- \$431.15  
- \$284.45  
- \$64.99  
- \$207.82  
= \$14,210.65

\* NOVARTIS

- \$ 308.12

= \$ 308.12

11-9811-I-01

\* Pfizer Animal health

- \$ 891.60

- \$ 608.50

- \$ 603.20

- \$ 369.00

- \$ 1205.65

- \$ 981.80

- \$ 414.00

- \$ 1,173.55

- \$ 195.00

- \$ 485.00

= \$ 6,927.3

\* Schering - Plough

- \$ 1,095.00

- \$ 1,095.00

- \$ 1,095.00

- \$ 847.50

- \$ 847.50

- \$ 1,095.00

- \$ 821.25

- \$ 500.00

- \$ 1,095.00

- \$ 500.00

- \$ 1,368.75

- \$ 1,368.75

- \$ 1,368.75

= \$ 12,497.50

vet charges

11-9811-I-01

05/06

\$6243.<sup>10</sup> medical fees on animals pts  
(based on 8 months of Noble charges)

÷ 84 animals listed

= \$74.<sup>32</sup> average spent on medical per animal

$$\begin{array}{r} \$6,243.<sup>10</sup> \\ \times 12/8 \\ \hline \end{array}$$

\$9,364.<sup>65</sup> PRORATE FOR 12 MONTHS

FEB 28 2006

NOBLE VETERINARY CLINIC  
36 BARNES CT.  
HAYWARD, CA 94544  
510-537-3292

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 11-9811-i-01 56100

PATIENT ID: 1 SPECIES: CANINE WEIGHT: SEX: MALE(N)  
PATIENT NAME: ALL PETS (PINK SLIP) BREED: OTHER BREED BIRTHDAY: / /

BODY WEIGHT SUMMARY:

Weight Range: 0.00 - 0.00 lbs.

*paid front out client*

FEB 01 2006	Fatal Plus 5 Bottles 1-3-06	\$	330.00*
	A044000 2/2/06 <del>-\$80.00</del>		80.00
	A044511 2/2/06 <del>-\$5.00</del> <i>29 \$39.00</i>		20.00*
	No # 2/2/06 <del>-----</del> A044530 <i>-\$30</i>		30.00*
	A044583 2/2/06 <i>\$55</i>		55.00*
	A044530 2/2/06 <i>\$70</i>		21.00*
	<del>A042645 2/2/06</del>		65.00*
	<del>A044604 2/2/06</del>		180.00*
	A044614 2/2/06 <i>\$30</i>		30.00
	<del>A044511 2/2/06 <i>repeat</i></del>		14.50*
FEB 06 2006	<del>A044564 2/6/06</del>		48.00
	<del>A044377 2/6/06</del>		28.00
	<del>A028961 2/06/06</del>		15.00
	<del>A044586 2/6/06</del>		80.00
	<del>A044512 2/6/06</del>		10.00
FEB 27 2006	<del>A042098 2/7/06</del>		28.00
	<del>A042645 2/13/06</del>		15.40
	<del>A040218 2/17/06</del>		28.00
	A044822 2/17/06 <i>\$350</i>		350.00
	<del>A038817 2/17/06</del>		28.00*
	<del>A041018 2/16/06</del>		42.00
	<del>A044131 2/17/06</del>		13.78*
	<del>A044739 2/21/06</del>		21.00*
	A044729 2/22/06 <i>\$22.00</i>		130.00*
	<del>A044878 2/22/06</del> <i>A044878 - \$140</i>		140.00
	<del>A044659 2/22/06</del>		16.00
	A044878 2/23/06 <i>\$22.00</i>		23.00
	A044897 2/23/06 <i>\$51.00</i>		51.00
	<del>A044899 2/23/06</del>		90.00
	<del>A044382 2/24/06</del>		45.00*
	A044729 2/24/06 <i>\$22.00</i>		22.00
	<del>A044381 2/24/06</del>		76.50
	A044883 2/24/06 <i>\$60.00</i>		60.00
	<del>A044914 2/24/06</del>		100.00*
	<del>A044770 2/25/06</del>		55.00*
	<del>A044928 2/27/06</del>		120.00

PET PROOF YOUR HOME !!! Pets are curious. They will chew or taste any thing they find. Drugs, insecticides, cleaning products, garbage.

FEB 28 2006

NOBLE VETERINARY CLINIC  
36 BARNES CT.  
HAYWARD, CA 94544  
510-537-3292

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 56100  
11-9811-1-01

PATIENT ID: 1      SPECIES: CANINE      WEIGHT:      SEX: MALE (M)  
PATIENT NAME: ALL PETS (PINK SLIP)      BREED: OTHER BREED      BIRTHDAY: / /

FEB 27 2006	<del>A044837 2/27/06</del>		\$ 31.50
	<del>A044802 2/15/06</del>		228.00
	<del>A044660 2/14/06</del>		50.00
	<del>A044647 2/14/06</del>		10.00
	<del>A043798 2/14/06</del>	Bill Sunshine	120.00
	<del>A044756 2/14/06</del>		33.75
	<del>A044678 2/9/06</del>		33.75
	<del>A040136 2/9/06</del>		87.00
	<del>A044678 2/9/06</del>		136.00
	<del>A044703 2/7/06</del>	no sheet	60.00
	<del>A044606 2/7/06</del>	no notes	33.75
	<del>A042098 2/7/06</del>		28.00
FEB 28 2006	<del>A040218 2/17/06</del>	charged earlier on this invoice	28.00
	<del>A044660 2/4/06</del>		50.00

PATIENT SUBTOTAL: \$ 3390.93  
-28.00  
-50.00

- REMINDERS:
- AUG 05 04 FVRCP 1 year
  - AUG 07 04 RABIES CANINE 3 YEAR BOOSTER
  - OCT 03 04 FECAL EXAMINATION-DIRECT SMEAR
  - OCT 03 04 Fecal float - in house
  - NOV 19 04 DHPP vaccine 3 year

3312.93

TOTAL INVOICE: \$ 3390.93  
PREVIOUS BALANCE: \$ -614.68  
BALANCE DUE: \$ 2776.25

PET PROOF YOUR HOME !!! Pets are curious. They will chew or taste any thing they find. Drugs, insecticides, cleaning products, garbage.

Kennel Statistics Report  
Outcomes from 07/01/05 to 06/30/06

		CAT	DOG	FERRET	KITTEN	OTHER	PUPPY	TOTAL
		3	1	0	2	0	0	6
	RESCUE GRP	0	1	0	0	0	0	1
	TOTAL	3	2	0	2	0	0	7
ADOPTION		6	3	0	4	2	2	17
	BERKELEY H	1	2	0	0	0	0	3
	OSPCA	127	71	0	138	0	12	348
	OWN PRIOR	2	4	0	2	0	1	9
	OWNER NEW	303	168	0	353	70	45	939
	RESCUE GRP	62	81	2	18	50	14	227
	SANTA CLAR	0	6	0	0	0	1	7
	SFSPCA	23	3	0	18	0	0	44
	TOTAL	524	338	2	533	122	75	1594
DIED		3	3	0	1	5	0	12
	AT VET	2	1	0	2	1	0	6
	ENROUTE	6	0	0	0	0	0	6
	IN FOSTER	16	2	0	13	1	0	32
	IN KENNEL	14	0	0	1	1	0	16
	TOTAL	41	6	0	17	8	0	72
DISPOSAL		393	99	1	10	334	2	839
		1	0	0	0	0	0	1
	CREM-COM	0	1	0	0	0	0	1
	CREM-GEN	0	2	0	0	0	0	2
	CREM-PRIV	1	3	0	0	0	0	4
	TOTAL	395	105	1	10	334	2	847
EUTH		43	2	0	2	37	0	84
	LO-1-1186-11	43	63	0	5	0	1	112
	BEHAV HIST	335	339	0	32	21	7	734
	BREED	0	0	0	0	3	0	3
	CONTAG DIS	(34)	0	0	14	0	0	48

EUTH		CAT	DOG	FENNEL	HAWK	OTHER	TOTAL	
	FELV	1	0	0	0	0	0	1
	FERAL	328	0	0	19	0	0	347
	MEDICAL	(332)	(119)	0	81	57	10	599
	PREGNANT	2	0	0	0	1	0	3
	SPACE	64	3	0	25	28	0	120
	TIME	9	11	0	2	8	0	30
	TIME/SPACE	28	29	0	37	21	0	115
	TOO OLD	(1)	(5)	0	0	0	0	6
	TOO YOUNG	(677)	0	0	45	81	5	808
	TOTAL	1897	571	0	262	257	23	3010
LOST EXP		1	0	0	0	1	0	2
	TOTAL	1	0	0	0	1	0	2
MISSING		10	1	0	4	3	0	18
	IN FOSTER	2	0	0	0	1	0	3
	IN KENNEL	4	0	0	3	1	0	8
	TOTAL	16	1	0	7	5	0	29
RELOCATE		0	0	0	0	87	0	87
	TOTAL	0	0	0	0	87	0	87
RTO		27	372	0	1	2	17	419
	TOTAL	27	372	0	1	2	17	419
TRANSFER		2	1	0	0	0	2	5
	AN CONTROL	43	28	0	10	10	1	92
	SPCA	0	3	0	8	0	0	11
	WILD REHAB	0	0	0	0	25	0	25
	TOTAL	45	32	0	18	35	3	133
TOTAL		2949	1427	3	850	851	120	6200

11-98111-01

# HAYWARD ANIMAL SERVICES BUREAU EUTHANASIA STATISTICS

EUTHANASIAS BETWEEN 07/01/05 AND 06/30/06

COPY

		CAT	DOG	TOTAL
ADOPTABLE	BEHAV HIST	0	2	2
	BEHAV OBSV	11	15	26
	CONTAG DIS	( 1 )	0	1
	MEDICAL	( 34 )	( 5 )	39
	SPACE	28	1	29
	TIME	1	4	5
	TIME/SPACE	30	19	49
	TOO OLD	0	( 1 )	1
	TOTAL	105	47	152
	EUTH REQ		( 1 )	( 1 )	2
MEDICAL		0	( 1 )	<del>1</del>
TOTAL		1	2	3
UNADOPTABLE		44	1	45
	BEHAV HIST	48	62	110
	BEHAV OBSV	356	331	687
	CONTAG DIS	( 47 )	0	47
	FELV	1	0	1
	FERAL	347	0	347
	MEDICAL	( 379 )	( 123 )	<del>502</del>
	PREGNANT	2	0	2
	SPACE	61	2	63
	TIME	10	7	17
	TIME/SPACE	35	10	45
	TOO OLD	( 1 )	( 4 )	<del>5</del>
	TOO YOUNG	( 722 )	( 5 )	<del>727</del>
	TOTAL	2,053	545	2,598
TOTAL	2,159	594	2,753	

356/2 = 178  
+ 347  

---

525

2

1428

$\frac{1185}{1974} - \frac{1190}{454} = 1469$   
**427**

ATTACH (3)

Cat Behavior Evaluation (ferals)

Step one:

Assess the cat in the cage, do not remove the cat or open the cage door.

Step two:

Is the cat sitting at the back of the cage as far back as possible?

Step three:

Does the cat appear relaxed or does he seem tense?

Step four:

As you approach what behavior, does the cat display?

Step five:

Does the cat react in preparation to protect itself aggressively as you approach closer to the cage?

Step six

Does the cat come forward to meet or greet you in anyway, verbally or with physical movement?

Step seven

Have you been able to clean or feed the cat without using physical restraint?   
(Physical restraint is the use of nets, traps and transfer cages)

Step eight:

Use the access - a - hand for evaluation to human touch  
Open the cage with caution and open a couple of inches only. Be prepared to close the cage quickly, ferals may appear stationary, but they possess fast flight reaction.

Step nine:

Does the cat allow touch, without hissing and attacking the hand?

Check off the above to what pertains to the behavior the cat.

Ask for help in the evaluation process from the behaviorist, senior animal technician, shelter operations supervisor or a vet.

11-9811-101

If in any doubt, do not mark cat as feral.

COPY

\*

Vortech

- \$471.48

- \$87.93

= \$559.41

\*

RX through Noble

water

- \$330.00

water

- \$326.25

fizer

- \$925.58

- \$11,673.26

- \$3,164.23

= \$16,419.32

\*

Total = \$54,419.56

11-98111-01

\* Bayer Healthcare

- \$3,248.42 < \$1,873.92 was Advantage  
 - \$248.84 = \$3,497.26

\* Butler

- \$279.45  
 - \$71.75  
 - \$364.20  
 - \$790.89  
 - \$300.00  
 - \$540.42  
 - \$728.41  
 - \$519.04  
 - \$326.25  
 - \$82.76  
 - \$352.79  
 - \$514.00  
 - \$883.16  
 - \$807.40  
 - \$347.46  
 - \$2,181.09  
 - \$368.71  
 - \$347.46  
 - \$12.59  
 - \$878.80

\* Butler

- \$136.09  
 - \$87.35  
 - \$55.19  
 - \$347.36  
 - \$347.46  
 - \$728.52  
 - \$853.62  
 - \$431.15  
 - \$284.45  
 - \$64.99  
 - \$207.82  
 = \$14,210.65

\* NOVARTIS  
- \$ 308.12 = \$ 308.12

\* Pfizer Animal health

- \$ 891.60  
- \$ 608.50  
- \$ 603.20  
- \$ 369.00  
- \$ 1205.65  
- \$ 981.80  
- \$ 414.00  
- \$ 1,173.55  
- \$ 195.00  
- \$ 485.00 = \$ 6927.3

\* Schering - Plough

- \$ 1,095.00	
- \$ 1,095.00	- \$ 1,368.75
- \$ 1,095.00	- \$ 1,368.75
- \$ 847.50	- \$ 1,368.75
- \$ 847.50	= \$ 2,497.50
- \$ 1,095.00	
- \$ 821.25	
- \$ 500.00	
- \$ 1,095.00	
- \$ 500.00	

vet charges

05/06

\$6243.<sup>10</sup> medical fees on animals pts  
(based on 8 months of Noble charges)

÷ 84 animals listed

= \$74.<sup>32</sup> average spent on medical per animal

$$\begin{array}{r} \$6,243.<sup>10</sup> \\ \times 12/8 \\ \hline \end{array}$$

\$9,364.<sup>65</sup> PRORATE FOR 12 MONTHS

11-98111-01

FEB 28 2006

NOBLE VETERINARY CLINIC  
36 BARNES CT.  
HAYWARD, CA 94544  
510-537-3292

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 56100

PATIENT ID: 1 SPECIES: CANINE WEIGHT: SEX: MALE(N)  
PATIENT NAME: ALL PETS (PINK SLIP) BREED: OTHER BREED BIRTHDAY: \_/\_

BODY WEIGHT SUMMARY:

Weight Range: 0.00 - 0.00 lbs.

Date	Description	Price
FEB 01 2006	Fatal Plus 5 Bottles 1-3-06	\$ 330.00*
	A044000 2/2/06 <del>-\$80.00</del>	80.00
	A044511 2/2/06 <del>-\$15.00</del> <del>2x \$89.00</del>	20.00*
	No # 2/2/06 <del>-----</del> A044530 <del>-\$30</del>	30.00*
	A044583 2/2/06 \$55	55.00*
	A044530 2/2/06 \$30	21.00*
	<del>A042645 2/2/06</del>	65.00*
	<del>A044604 2/2/06</del>	180.00*
	A044614 2/2/06 \$30	30.00
	<del>A044511 2/2/06 - pink</del>	14.50*
FEB 06 2006	<del>A044564 2/6/06</del>	48.00
	<del>A044377 2/6/06</del>	28.00
	<del>A028961 2/06/06</del>	15.00
	<del>A044586 2/6/06</del>	80.00
	<del>A044512 2/6/06</del>	10.00
FEB 27 2006	<del>A042098 2/7/06</del>	28.00
	<del>A042645 2/13/06</del>	15.40*
	<del>A040218 2/17/06</del>	28.00*
	A044822 2/17/06 \$350	350.00
	<del>A038817 2/17/06</del>	28.00*
	<del>A041018 2/16/06</del>	42.00
	<del>A044131 2/17/06</del>	13.78*
	<del>A044739 2/21/06</del>	21.00*
	A044729 2/22/06 \$22.00	130.00*
	<del>A044878 2/22/06</del> A044878 - \$140	140.00
	<del>A044659 2/22/06</del>	16.00
	A044878 2/23/06 \$22.00	23.00
	A044897 2/23/06 \$51.00	51.00
	<del>A044899 2/23/06</del>	90.00
	<del>AU44382 2/24/06</del>	45.00*
	A044729 2/24/06 \$22.00	22.00
	<del>A044381 2/24/06</del>	76.50
	A044883 2/24/06 \$60.00	60.00
	<del>A044914 2/24/06</del>	100.00*
	<del>A044770 2/25/06</del>	55.00*
	<del>A044928 2/27/06</del>	120.00

*a noble remedy  
paid front out front*

10-11-186-11

PET PROOF YOUR HOME !!! Pets are curious. They will chew or taste any thing they find. Drugs, insecticides, cleaning products, garbage.

FEB 28 2006

NOBLE VETERINARY CLINIC  
36 BARNES CT.  
HAYWARD, CA 94544  
510-537-3292

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 56100

PATIENT ID: 1 SPECIES: CANINE WEIGHT: SEX: MALE (M)  
PATIENT NAME: ALL PETS (PINK SLIP) BREED: OTHER BREED BIRTHDAY: \_/\_

FEB 27 2006	<del>A044837 2/27/06</del>	\$ 31.50
	<del>A044802 2/15/06</del>	228.00
	<del>A044660 2/14/06</del>	50.00
	<del>A044647 2/14/06</del>	10.00
	<del>A043798 2/14/06</del> <i>Big Longhine</i>	120.00
	<del>A044756 2/14/06</del>	33.75
	<del>A044678 2/9/06</del>	33.75
	<del>A040136 2/9/06</del>	87.00
	<del>A044678 2/9/06</del>	136.00
	<del>A044703 2/7/06</del> <i>no sheet</i>	60.00
	<del>A044606 2/7/06</del> <i>no notes</i>	33.75
	<del>A042098 2/7/06</del>	28.00
FEB 28 2006	<u>A040218 2/17/06</u> <i>charged earlier on this invoice</i>	<u>28.00</u>
	<u>A044660 2/4/06</u>	<u>50.00</u>

PATIENT SUBTOTAL: \$ 3390.93  
-28.00  
-50.00

REMINDERS: AUG 05 04 FVRCP 1 year  
AUG 07 04 RABIES CANINE 3 YEAR BOOSTER  
OCT 03 04 FECAL EXAMINATION-DIRECT SMEAR  
OCT 03 04 Fecal float - in house  
NOV 19 04 DHPP vaccine 3 year

= 3312.93

TOTAL INVOICE: \$ 3390.93  
PREVIOUS BALANCE: \$ -614.68  
BALANCE DUE: \$ 2776.25

11-9811186-11

PET PROOF YOUR HOME !!! Pets are curious. They will chew or taste any thing they find. Drugs, insecticides, cleaning products, garbage.

MAR 30 2006

NOBLE VETERINARY CLINIC  
36 BARNES CT.  
HAYWARD, CA 94544  
510-537-3292

PAGE: 1

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 56796

PATIENT ID: 1 SPECIES: CANINE WEIGHT: SEX: MALE (N)  
PATIENT NAME: ALL PETS (PINK SLIP) BREED: OTHER BREED BIRTHDAY: \_/\_

BODY WEIGHT SUMMARY:

Weight Range: 0.00 - 0.00 lbs.

MAR 14 2006	A044511	2/27/06	<del>\$75</del> \$75	\$	25.00
	A044837	2/27/06	\$21.50		31.50
	A044681	3/1/06	\$14		14.00
	<del>A045011</del>	<del>3/9/06</del>			27.00
	*A045038	3/9/06	\$57		27.00
	supplies				83.40
	<del>A044971</del>	<del>3/9/06</del>			28.00
	<del>A044722</del>	<del>3/7/06</del>			28.00
	<del>A045038</del>	<del>3/7/06</del>	<del>Account - 3.00</del>		30.00
	<del>A045015</del>	<del>3/7/06</del>			30.00
	A044921	3/10/06	\$119.80		68.00
	<del>A045085</del>	<del>3/10/06</del>			150.00
	<del>A045081</del>	<del>3/13/06</del>			100.00
MAR 16 2006		over charge Feb.		-1	-78.00
MAR 20 2006	<del>A044901</del>	<del>3/16/06</del>			14.50
	A045090	3/16/06	\$31.00		31.00
	<del>A040219</del>	<del>3/16/06</del>			50.00
	<del>A045085</del>	<del>3/17/06</del>			100.00
	<del>A044087</del>	<del>3/17/06</del>	<del>\$27.00</del> \$247.00		27.00
	A045184	3/17/06	\$210.00		210.00
		3/18/06			100.00
	<del>3/18/06 A044087</del>	<del>Repeat</del>	<del>\$27</del>	charged twice	27.00
	<del>3/18/06 A044087</del>	<del>Repeat</del>	<del>\$120</del>		170.00
MAR 30 2006	<del>3/20/06 A045085</del>				30.00
	<del>3/22/06 A044087</del>	<del>Repeat</del>	<del>\$50</del>		50.00
	<del>3/23/06 A044659</del>				32.00
	<del>3/23/06 A044901</del>				31.50
	3/23/06	A045047	-\$57		57.00
	<del>3/24/06 A043631</del>				70.00
	<del>3/24/06 A044901</del>				45.00
	3/24/06	A044649	\$30		30.00
	<del>3/24/06 A045104</del>				100.00
	<del>3/24/06 A045043</del>				30.00
	<del>3/27/06 A045005</del>				20.00
	<del>3/28/06 A045120</del>				70.00
	<del>3/29/06 A045348</del>				60.00

10-11186-11

PET PROOF YOUR HOME !!! Pets are curious. They will chew or taste any thing they find. Drugs, insecticides, cleaning products, garbage.

MAR 30 2006

NOBLE VETERINARY CLINIC  
36 BARNES CT.  
HAYWARD, CA 94544  
510-537-3292

PAGE: 2

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 56796

PATIENT ID: 1 SPECIES: CANINE WEIGHT: SEX: MALE(N)  
PATIENT NAME: ALL PETS (PINK SLIP) BREED: OTHER BREED BIRTHDAY: \_/\_

MAR 30 2006 3/30/06 A045309 \$100 100.00  
~~3/30/06 A045085 30.00~~  
~~3/30/06 A045106 30.00~~  
3/30/06 A045316 \$17.50 17.50

PATIENT SUBTOTAL: \$ 2096.40

REMEMBERS: AUG 05 04 FVRCP 1 year  
AUG 07 04 RABIES CANINE 3 YEAR BOOSTER  
OCT 03 04 FECAL EXAMINATION-DIRECT SMEAR  
OCT 03 04 Fecal float - in house  
NOV 19 04 DHPP vaccine 3 year

total - 2174.40  
double charge - 27.00  
total - 2147.40

TOTAL INVOICE: \$ 2096.40  
PREVIOUS BALANCE: \$ -536.68  
BALANCE DUE: \$ 1559.72

11-98111-11

copy  
Michelle  
4-19-06

PET PROOF YOUR HOME !!! Pets are curious. They will chew or taste any thing they find. Drugs, insecticides, cleaning products, garbage.

MAY 31 2006

NOBLE VETERINARY CLINIC  
36 BARNES CT.  
HAYWARD, CA 94544  
510-537-3292

PAGE: 1

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 58152

PATIENT ID: 1 SPECIES: CANINE WEIGHT: SEX: MALE(N)  
PATIENT NAME: ALL PETS (PINK SLIP) BREED: OTHER BREED BIRTHDAY: \_\_/\_\_/\_\_

BODY WEIGHT SUMMARY:

Weight Range: 0.00 - 0.00 lbs.

Date	Patient ID	Description	Amount
MAY 17 2006	<del>A045477</del>	<del>4/19/06</del>	<del>50.00</del>
	A045448	-60	30.00
	A045574	4/25/06 Meds - 32/92	15.00
	A045771	4/25/06 - \$200	200.00
	<del>A044914</del>	<del>4/26/06</del>	<del>22.00</del>
	A045749	4/28/06 - \$180	30.00
	<del>A045706</del>	<del>4/28/06</del>	<del>25.00</del>
	<del>A045852</del>	<del>4/28/06</del>	<del>50.00</del>
	A045859	4/2906 -> 31.50	31.50
	A045917	4/29/06 - \$31.50	31.50
	A045883	5/2/06 - \$60	60.00
	<del>A045591</del>	<del>5/3/06</del>	<del>14.50</del>
	<del>A045666</del>	<del>5/4/06</del>	<del>14.50</del>
	A045960	5/4/06 - 80.50	80.50
	<del>A045854</del>	<del>5/4/06</del>	<del>51.00</del>
	<del>A045737</del>	<del>5/5/06 - 45.00</del>	<del>45.00</del>
	<u>A045736</u>	<u>5/5/06 charged twice</u>	<u>32.00</u>
	<del>A045736</del>	<del>5/5/06</del>	<del>47.75</del>
	<del>A045025</del>	<del>5/6/06</del>	<del>32.00</del>
	<del>A045574</del>	<del>5/6/06 Repeat - \$32.00</del>	<del>32.00</del>
	<del>A046075</del>	<del>5/9/06</del>	<del>30.00</del>
	<del>A046089</del>	<del>5/11/06</del>	<del>60.00</del>
	<del>A046121</del>	<del>5/11/06</del>	<del>46.00</del>
	A045873	5/11/06 \$75	75.00
	<del>A045025</del>	<del>5/12/06</del>	<del>30.00</del>
	A046164	- \$32.00	32.00
	A046053	5/12/06 - \$100	100.00
	<del>A046075</del>	<del>5/12/06</del>	<del>150.00</del>
	A046186	5/13/06 - \$40	40.00
	A046230	5/13/06 - \$32	32.00
	A046232	5/15/06 - \$80	80.00
	<del>A045658</del>	<del>5/16/06 - \$50</del>	<del>50.00</del>
MAY 25 2006	<del>A046181</del>	<del>5/17/06</del>	<del>60.00</del>
	<del>A044914</del>	<del>5/18/06</del>	<del>40.00</del>
	<del>A046363</del>	<del>5/22/06 Repeat - \$32.00</del>	<del>32.00</del>
	<del>A045574</del>	<del>5/23/06 Repeat</del>	<del>28.00</del>

PET PROOF YOUR HOME !!! Pets are curious. They will chew or taste any thing they find. Drugs, insecticides, cleaning products, garbage.

MAY 31 2006

NOBLE VETERINARY CLINIC  
36 BARNES CT.  
HAYWARD, CA 94544  
510-537-3292

PAGE: 2

Medical Service HAC In House  
Was Pink Slips

CLIENT ID: 00350  
INVOICE: 58152

-----

PATIENT ID: 1	SPECIES: CANINE	WEIGHT:	SEX: MALE(N)
PATIENT NAME: ALL PETS (PINK SLIP)	BREED: OTHER BREED	BIRTHDAY: _/_	

-----

MAY 25 2006	<del>A046417 5/23/06</del>		
	<del>A046480 5/25/06</del>	\$	75.00
	<del>A046013 5/25/06</del>		50.00
MAY 31 2006	A046270 5/26/06		100.00
	A046648 5/31/06		27.00
	A046649 5/31/06		100.00
			20.00

-----

PATIENT SUBTOTAL:	\$	2151.25
		<u>32.00</u>

REMINDEERS:

AUG 05 04	FVRCP 1 year
AUG 07 04	RABIES 3 year
OCT 03 04	FECAL EXAMINATION-DIRECT SMEAR
OCT 03 04	Fecal float - in house
NOV 19 04	DHPP vaccine 3 year

total = 2119.25

-----

TOTAL INVOICE:	\$	2151.25
PREVIOUS BALANCE:	\$	781.87
BALANCE DUE:	\$	2933.12

=====

11-98111-01

PET PROOF YOUR HOME !!! Pets are curious. They will chew or taste any thing they find. Drugs, insecticides, cleaning products, garbage.

Controller's Office

**CLAIM FOR PAYMENT**  
**Pursuant to Government Code Section 17561**  
**ANIMAL ADOPTION**

For State Controller Use Only  
 (19) Program Number 00213  
 (20) Date Filed \_\_\_/\_\_\_/\_\_\_  
 (21) LRS Input \_\_\_/\_\_\_/\_\_\_

**Program**  
**213**

Claimant Identification Number <b>01358</b>			<b>Reimbursement Claim Data</b>	
Claimant Name <b>City of Hayward</b>			(22) AA-1, (04)(A)(1)(g)	0
County of Location <b>Alameda</b>			(23) AA-1, (04)(A)(2)(g)	118
Street Address of P.O. Box <b>77 B Street</b>			(24) AA-1, (04)(A)(3)(g)	3,637
City <b>Hayward</b>			(25) AA-1, (04)(B)(1)(g)	0
State <b>CA</b>			(26) AA-1, (04)(B)(2)(g)	0
Zip Code <b>94541</b>			(27) AA-1, (04)(B)(3)(g)	46,362
Type of Claim	Estimated Claim	Reimbursement Claim	(28) AA-1, (04)(B)(4)(g)	12,340
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(29) AA-1, (04)(B)(5)(g)	110,520
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(30) AA-1, (04)(B)(6)(g)	724
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(31) AA-1, (04)(B)(7)(g)	8,389
iscal Year of Cost	(06) <b>2007-2008</b>	(12) <b>2006-2007</b>	(32) AA-1, (04)(B)(8)(g)	11,896
total Claimed Amount	(07) <b>\$202,765</b>	(13) <b>\$253,456</b>	(33) AA-1, (04)(B)(9)(g)	21,792
ESS: 10% Late Penalty, not to exceed \$1,000		(14)	(34) AA-1, (04)(B)(10)(g)	0
ESS: Prior Claim Payment Received		(15)	(35) AA-1, (06)	42
et Claimed Amount		(16)	(36)	
Due from State	(08) <b>\$202,765</b>	(17) <b>\$253,456</b>		
Due to State		(18)		

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer  
 10-1-1186-11

Date

**Debra Auker**

**Finance Director**

Title

Ext. 114

(38) Name of Contact Person for Claim

Telephone Number **916-485-8102**

**Cindy Sconce, MAXIMUS**

E-mail Address **cynthiasconce@maximus.com**

Program  
13

**MANDATED COSTS  
ANIMAL ADOPTION  
CLAIM SUMMARY**

**FORM  
AA-1**

(1) Claimant: **City of Hayward** (02) Type of Claim: **Reimbursement Estimated**  Fiscal Year: **2006-2007**

(3) Department: \_\_\_\_\_ Object Accounts:

Direct Costs	Object Accounts						
	(a) Salaries	(b) Benefits	(c) Materials & Supplies	(d) Contract Services	(e) Travel & Training	(f) Fixed Assets	(g) Total
<b>4) Reimbursable Components</b>							
<b>1. One-Time Costs</b>							
1. Policies and Procedures							\$118
2. Training	\$80	\$38					\$3,637
3. Computer Software				\$3,637			
<b>3. Ongoing Costs</b>							
1. Acquiring Space/Facilities							
2. Renovating Facilities							\$46,362
3. Care of Dogs & Cats			\$46,362				\$12,340
4. Care of Other Animals			\$12,340				\$110,520
5. Holding Period	\$74,777	\$35,743					\$724
6. Feral Cats	\$490	\$234					\$8,389
7. Lost and Found Lists	\$5,676	\$2,713					\$11,896
8. Non-Medical Records	\$8,049	\$3,847					\$21,792
9. Veterinary Care				\$21,792			
10. Procuring Equipment							\$215,779
<b>(05) Total Direct Costs</b>	<b>\$89,072</b>	<b>\$42,576</b>	<b>\$58,702</b>	<b>\$25,429</b>			<b>\$215,779</b>

<b>Indirect Costs</b>	
(06) Indirect Cost Rate	[From ICRP] Salary and Wages 42.30%
(07) Total Indirect Costs	[Line (06)(a) x line(05)(a)] or [{Line(06) x line (05)(a)} + line (05)(b)] \$37,677
(08) Total Direct and Indirect Costs	[Line(05)(g) + line(07)] \$253,456

<b>Cost Reduction</b>	
(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount	{Line(08) - {Line (09) + Line(10)}} \$253,456

11-981186-11

Program  
**13**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2006-2007**

Reimbursable Components: Check only one box per form to identify the component being claimed.

Policies and Procedures       Training       Computer Software  
 Acquiring Space/Facilities       Renovating Facilities       Care of Dogs & Cats  
 Care of Other Animals       Holding Period       Feral Cats  
 Lost and Found Lists       Non-Medical Records       Veterinary Care  
 Procuring Equipment

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	Object Accounts			
							(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<u>Time to train staff on the reimbursable activities.</u> (one-time per employee)										
Jessica Goodness - ACA	\$20.42	47.80%	2.00	\$41	\$20	\$60				
Weather Rappa - ACA	\$19.64	47.80%	2.00	\$39	\$19	\$58				
ACA=Animal Care Attendant										
10-1-1186-11										
(05) Total ( ) Subtotal ( )					\$80	\$38	\$118			

Controller's Office

Program  
**13**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2006-2007**

Reimbursable Components: Check only one box per form to identify the component being claimed.

- Policies and Procedures
- Training
- Computer Software
- Acquiring Space/Facilities
- Renovating Facilities
- Care of Dogs & Cats
- Care of Other Animals
- Holding Period
- Feral Cats
- Lost and Found Lists
- Non-Medical Records
- Veterinary Care
- Procuring Equipment

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<p><u>Develop and/or procure computer software for the maintenance of non-medical animal records.</u></p> <p><u>Chameleon Software</u></p> <p>The City of Hayward uses the Chameleon Software at their animal shelter.</p> <p>35% of it's use is related to this mandate</p> <p><math>\\$10,392 \times 35\% = \\$3637</math></p> <p align="right">10-1-1186-11</p>								\$3,637		
								<b>\$3,637</b>		

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

Program  
213

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(1) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2006-2007**

3) Reimbursable Components: Check only one box per form to identify the component being claimed.

Policies and Procedures       Training       Computer Software  
 Acquiring Space/Facilities       Renovating Facilities       Care of Dogs & Cats  
 Care of Other Animals       Holding Period       Feral Cats  
 Lost and Found Lists       Non-Medical Records       Veterinary Care  
 Procuring Equipment

4) Description of Expenses

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	Object Accounts			
							(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<p><u>Care and maintenance for impounded stray or abandoned dogs and cats that die or are ultimately euthanized during the increased holding period.</u></p> <p>See attached care &amp; maintenance spreadsheet for details</p> <p>Number Euthanized <input type="text" value="1082"/></p> <p>Reimbursable days <input type="text" value="2"/></p> <p>\$21.42 per animal per day</p> <p><i>* The City of Hayward did not have any other cities contract for animal services during the 2006/2007 fiscal year.</i></p>							\$46,362			

10-1-1186-11

(05) Total ( ) Subtotal ( ) Page: \_\_\_ of \_\_\_

\$46,362

Program **213** **MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL** FORM AA-2

Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2006-2007**

Reimbursable Components: Check only one box per form to identify the component being claimed.

Policies and Procedures     Training     Computer Software  
 Acquiring Space/Facilities     Renovating Facilities     Care of Dogs & Cats  
 Care of Other Animals     Holding Period     Feral Cats  
 Lost and Found Lists     Non-Medical Records     Veterinary Care  
 Procuring Equipment

4) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<p><u>Care and maintenance for impounded stray or abandoned "Other" animals that die or are ultimately euthanized during the increased holding period.</u></p> <p>See attached care &amp; maintenance spreadsheet for details</p> <p>Number Euthanized <input type="text" value="144"/></p> <p>Reimbursable days <input type="text" value="4"/></p> <p>\$21.42 per animal per day</p> <p>* The City of Hayward did not have any other cities contract for animal services during the 2006/2007 fiscal year.</p> <p style="text-align: right;">10-1-1186-11</p>							\$12,340			
(05) Total ( ) Subtotal ( ) Page: _____ of _____							\$12,340			

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(1) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2006-2007**

(3) Reimbursable Components: Check only one box per form to identify the component being claimed.

Out-of-Time Policies and Procedures   
  Training   
  Computer Software  
 Ongoing Acquiring Space/Facilities   
  Renovating Facilities   
  Care of Dogs & Cats  
 Care of Other Animals   
  Holding Period   
  Feral Cats  
 Lost and Found Lists   
  Non-Medical Records   
  Veterinary Care  
 Procuring Equipment

(4) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<b>Making the animals available for owner redemption as mandated.</b>										
ACA's (various)	\$20.46	47.80%	1560.00	\$31,918	\$15,257	\$47,174				
Records Clerk II (various)	\$22.39	47.80%	1248.00	\$27,943	\$13,357	\$41,299				
Liana Scott, Sr. ACA	\$22.46	47.80%	156.00	\$3,504	\$1,675	\$5,179				
Jennie Comstock, Sr. Records Clerk	\$28.44	47.80%	156.00	\$4,437	\$2,121	\$6,557				
Hilary Drake, ACA Sup.	\$22.36	47.80%	312.00	\$6,976	\$3,335	\$10,311				
The schedule rotates every three months for those who works on Saturday. The Sr. ACA and Sr. Records Clerk rotate hours. Each person will account for only 6 months of time due to the rotation.										
The City of Hayward's animal shelter is open to the public on Saturdays from 11 am to 5 pm. Only the hours open to the public will count for employee hours. No field hours are included. Each employee works a 10 hr shift and is present during the 11-5 public hours.										
SAME hrs. 11-9811-101										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ **\$74,777 \$35,743 \$110,520**

Program <b>213</b>	<b>MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL</b>	FORM AA-2
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(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2006-2007**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<input type="checkbox"/> One-Time Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<input type="checkbox"/> Ongoing Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
<input type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input checked="" type="checkbox"/> Feral Cats
<input type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
<input type="checkbox"/> Procuring Equipment		

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
<p><u>Verify whether a cat is feral or tame within the first three days of the required holding period.</u></p>										
ACA	\$20.46	47.80%	10.21	\$209	\$100	\$309				
Sr. ACA	\$22.46	47.80%	8.98	\$202	\$96	\$298				
Sr. Records Clerk	\$28.44	47.80%	2.79	\$79	\$38	\$117				
<p>* As the result of a time study the employees spent an average of 1 minutes 54 seconds per cat within the first 3 days of the required holding period to determine if the cat was feral or tame.</p>										
ACA	46.48%									
Sr. ACA	40.85%									
Sr. Records Clerk	12.68%									
<p>1.9 minutes 694 cats tested 21.98 hours spent</p> <p style="text-align: right;">11-811-101</p>										
(05) Total ( ) Subtotal ( )				\$490	\$234	\$724				

Program <b>213</b>	<b>MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL</b>	<b>FORM AA-2</b>
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(01) Claimant: <b>City of Hayward</b>	(02) Fiscal year costs were incurred: <b>2006-2007</b>
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
Ongoing	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
	<input checked="" type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

(04) Description of Expenses	Object Accounts																																										
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Salaries	(f) Benefits	(g) Total Sal. & Ben.	(h) Materials and Supplies	(i) Contract Services	(j) Fixed Assets	(k) Travel and Training																																	
<p><u>Provide various information to owners of lost animals and those who have found lost animals.</u></p> <p><i>same</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;">Lisa Pineda, Rec. Clerk II 25%</td> <td style="width:10%;">\$23.57</td> <td style="width:10%;">47.80%</td> <td style="width:10%;">60.00</td> <td style="width:10%;">\$1,414</td> <td style="width:10%;">\$676</td> <td style="width:10%;">\$2,090</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Adele Michael, Rec. Clerk 50%</td> <td>\$24.62</td> <td>47.80%</td> <td>120.00</td> <td>\$2,954</td> <td>\$1,412</td> <td>\$4,367</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Kathy Diminlig, Rec. Clerk II 25%</td> <td>\$21.79</td> <td>47.80%</td> <td>60.00</td> <td>\$1,307</td> <td>\$625</td> <td>\$1,932</td> <td></td> <td></td> <td></td> <td></td> </tr> </table> <p>* The following employees spend 20 hours a month providing lost and found information to owners, including the time it takes to receive the information via phone or over the counter, updating the listings on a daily basis, providing the numbers and addresses of pounds or shelters in the vicinity and advice as to the means of publishing and disseminating information regarding lost animals.</p> <p style="text-align: right;">11-9811-01</p>											Lisa Pineda, Rec. Clerk II 25%	\$23.57	47.80%	60.00	\$1,414	\$676	\$2,090					Adele Michael, Rec. Clerk 50%	\$24.62	47.80%	120.00	\$2,954	\$1,412	\$4,367					Kathy Diminlig, Rec. Clerk II 25%	\$21.79	47.80%	60.00	\$1,307	\$625	\$1,932				
Lisa Pineda, Rec. Clerk II 25%	\$23.57	47.80%	60.00	\$1,414	\$676	\$2,090																																					
Adele Michael, Rec. Clerk 50%	\$24.62	47.80%	120.00	\$2,954	\$1,412	\$4,367																																					
Kathy Diminlig, Rec. Clerk II 25%	\$21.79	47.80%	60.00	\$1,307	\$625	\$1,932																																					

(05) Total ( ) Subtotal ( )	Page: ____ of ____	\$5,676	\$2,713	\$8,389
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Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

FORM  
AA-2

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2006-2007**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	Object Accounts			
							(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<b><u>Maintain non-medical records on animals that are taken up, euthanized after the holding period, or impounded.</u></b>										
<b><u>Incoming Records</u></b>										
Records Clerk II	\$22.39	47.80%	114.84	\$2,571	\$1,229	\$3,800				
Acting Records Supervisor	\$24.62	47.80%	138.15	\$3,401	\$1,626	\$5,027				
ACA	\$20.46	47.80%	19.98	\$409	\$195	\$604				
* As the result of a time study the employees spent an average of 3 minutes 23 seconds to enter the non medical record of an incoming animal.										
Records Clerk II	42.07%									
Acting Records Sup.	50.61%									
ACA	7.32%									
<b>4841</b> records										
<b><u>Final Disposition Records</u></b>										
Sr. Records Clerk	\$28.44	47.80%	14.23	\$405	\$193	\$598				
Sr. ACA	\$22.46	47.80%	6.43	\$144	\$69	\$213				
ACA	\$20.46	47.80%	54.64	\$1,118	\$534	\$1,652				
* As the result of a time study the employees spent an average of 56 seconds to list the final disposition on the non medical record.										
Sr. Records Clerk	18.90%									
Sr. ACA	8.54%									
ACA	72.56%									
<b>4841</b> records										

*SAME*

101-1186-11

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ **\$8,049 \$3,847 \$11,896**



# INDIRECT COST RATE PROPOSAL

**Claimant Name:** City of Hayward  
**Department:** Animal Services Bureau  
**Fiscal Year:** 2006-2007

Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs 11-01-01	Allowable Direct Costs
<b>Personnel Services:</b>				
1 Salaries & Wages	\$832,113			\$832,113
2 Part-time Wages & Overtime	\$40,478			\$40,478
3 Benefits <span style="float: right;">47.8%</span>	\$397,849			\$397,849
<b>SUBTOTAL:</b>	<b>\$1,270,440</b>			<b>\$1,270,440</b>
<b>Line Item Costs (Services, Supplies &amp; Other):</b>				
4 Maintenance	\$5,521		\$5,521	
5 Office Supplies	\$9,306		\$9,306	
6 Printing	\$3,001		\$3,001	
7 Field Supplies	\$117,455			\$117,455
8 Dues, Publications, Books	\$559	\$559		
9 Meals (MOU)	\$1,232			\$1,232
10 Special Services- Claims	\$135,926			\$135,926
11 Publicity and Community Prom	\$1,542		\$1,542	
12 Vehicle Operation	\$47,698		\$47,698	
13 Travel, Meetings and Meals	\$69			\$69
14 Other Expense	\$1,784		\$1,784	
15 Employee Services	\$293			\$293
16				
17				
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48				
<b>PAGE 1 - SUBTOTAL:</b>	<b>\$324,385</b>	<b>\$559</b>	<b>\$68,852</b>	<b>\$254,974</b>

# INDIRECT COST RATE PROPOSAL

**Claimant Name:** City of Hayward  
**Department:** Animal Services Bureau  
**Fiscal Year:** 2006-2007

Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs 11-9811-1-01	Allowable Direct Costs
49				
50				
51				
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57				
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<b>PAGE 2 - SUBTOTAL:</b>				
<b>Total Line Item Costs - Page 1 and 2</b>	<b>\$324,385</b>	<b>\$559</b>	<b>\$68,852</b>	<b>\$254,974</b>
<b>TOTAL ALL EXPENDITURES:</b>	<b>\$1,594,826</b>			
<b>Cost Adjustments and/or Cost Plan Costs:</b>				
89 A-87 Cost Allocation	\$282,827		\$282,827	
90				
<b>COST ALLOCATION SUBTOTAL:</b>	<b>\$282,827</b>		<b>\$282,827</b>	
<b>TOTAL ALL COSTS:</b>	<b>\$1,877,653</b>		<b>\$351,679</b>	<b>\$1,525,415</b>
<b>CALCULATED INDIRECT COST RATE =</b> <span style="border: 1px solid black; padding: 2px;">42.3%</span>				
Rate is based on: Salaries				
		\$351,679	= Total allowable indirect costs	
		\$832,113	= Total direct salaries	

City of Hayward  
Full Cost Plan

2005-2006  
3/31/2006

Department	1880 Crossing Guards	1882 CYS- TANF DSO	1883 CYS- TANF Case Mgmt	1884 CYS- TANF LSA	1889 UHP Cops in School	1890 Animal Svcs	1892 Animal Control	1922 Hazardous Materials	1923 Fire Prevention	1925 Academy Training
1880 Crossing Guards	\$0	\$0	\$0	\$0	\$0	\$6,710	\$0	\$0	\$0	\$0
1882 CYS-TANF DSO	340	849	283	566	566	4,527	0	1,415	3,112	0
1883 CYS-TANF Case Mgmt	709	1,773	591	1,182	1,182	9,457	0	2,955	6,502	0
1884 CYS-TANF LSA	26	200	66	128	209	957	26	428	1,367	28
1889 UHP Cops in School	0	0	0	0	0	0	0	0	9,950	0
1890 Animal Svcs	382	954	318	636	636	5,089	0	1,590	3,499	0
1892 Animal Control	702	1,756	585	1,170	1,170	87,392	0	2,926	57,796	0
1922 Hazardous Materials	0	0	0	0	0	14,737	0	1,890	4,157	0
1923 Fire Prevention	1,105	2,763	921	1,842	1,842	14,737	0	4,605	593,019	0
1925 Academy Training	560	1,478	489	969	1,222	7,546	2,764	3,791	7,399	89
1880 Crossing Guards	0	0	0	0	0	0	0	578	5,386	0
1882 CYS-TANF DSO	92	712	234	456	745	3,414	0	1,526	4,876	101
1883 CYS-TANF Case Mgmt	0	0	0	0	0	0	0	782	4,614	96
1884 CYS-TANF LSA	87	674	221	432	705	3,230	88	1,444	1,838	8
1889 UHP Cops in School	167	454	151	301	323	2,391	7	8794	19,347	0
1890 Animal Svcs	2,111	5,276	1,759	3,518	3,518	28,141	0	0	0	0
1892 Animal Control	0	0	0	0	0	0	0	0	0	0
1922 Hazardous Materials	0	0	0	0	0	0	0	0	0	0
1923 Fire Prevention	7,201	18,002	6,001	12,002	0	96,012	0	46,953	93,907	0
1925 Academy Training	0	0	0	0	0	0	883	0	0	0
TOTAL CURRENT ALLOCATIONS	13,482	34,891	11,619	23,202	12,118	278,966	3,861	79,677	816,769	322

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 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

CITY OF HAYWARD  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
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ACCOUNT NO FOOT	OBJ SUB T NOTE	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
4000	5	ANIMAL SERVICES BUREAU REVENUES					
4400	6	LICENSES AND PERMITS	33,000.00-	33,000.00-	43,155.11-	0.00	10,155.11
4411	8	ANIMAL LICENSES					
TOTAL ..			33,000.00-*	33,000.00-*	43,155.11-*	0.00*	10,155.11*
4500	6	LICENSES AND PERMITS					
TOTAL ..			0.00*	0.00*	0.00*	0.00*	0.00*
4700	6	FINES AND FORFEITURES					
TOTAL ..			0.00*	0.00*	0.00*	0.00*	0.00*
4757	7	FROM OTHER AGENCIES					
SUBTOTAL ..			0.00*	0.00*	0.00*	0.00*	0.00*
4800	6	POLICE-REIMB PR OTHER AGENCIES					
TOTAL ..			0.00*	0.00*	0.00*	0.00*	0.00*
4801	7	POLICE-REIMB PR OTHER AGENCIES					
4824	8	FROM OTHER AGENCIES					
4837	8	POLICE-REIMB PR OTHER AGENCIES					
4838	8	POLICE-REIMB PR OTHER AGENCIES					
4859	8	POLICE-REIMB PR OTHER AGENCIES					
4866	8	POLICE-REIMB PR OTHER AGENCIES					
4867	8	POLICE-REIMB PR OTHER AGENCIES					
SUBTOTAL ..			0.00*	0.00*	0.00*	0.00*	0.00*
TOTAL ..			98,250.00-*	98,250.00-*	99,201.51-*	0.00*	951.51*
4900	6	MISCELLANEOUS FEES					
4977 005 9	9	POLICE-AC FEES AND SERVICES	34,000.00-	34,000.00-	42,187.66-	0.00	8,187.66
4977 021 9	9	ANIMAL IMPOUNDING	15,000.00-	15,000.00-	20,503.95-	0.00	5,503.95
4999	8	ANIMAL IMPOUNDING					
TOTAL ..			0.00	0.00	0.00	0.00	0.00
5000	5	SPRAY & NETTER DEPOSITS	0.00	0.00	630.00-	0.00	630.00
5100	6	POLICE-AC-OWNER SERVICES	24,000.00-	24,000.00-	20,794.65-	0.00	3,205.35-
5110	8	POLICE-AC-RENTAL	250.00-	250.00-	0.00	0.00	250.00-
5111	8	POLICE-AC-RENTAL	250.00-	250.00-	0.00	0.00	250.00-
5120	8	POLICE-AC-VACCINATIONS	25,000.00-	25,000.00-	15,085.25-	0.00	9,914.75-
5121	8	MISCELLANEOUS FEES	0.00	0.00	0.00	0.00	0.00
TOTAL ..			0.00*	0.00*	0.00*	0.00*	0.00*
REVENUES			131,250.00-*	131,250.00-*	127,931.24-*	0.00*	3,318.76-*
EMPLOYEE SERVICES							
SALARIES			635,046.00	635,046.00	719,007.82	0.00	83,961.82-
SALARIES-REGULAR TIME			2,848.00	2,848.00	2,608.98	0.00	239.02
SALARIES-INCENTIVE PAY			0.00	0.00	11,801.81	0.00	11,801.81-
SALARIES-WORKERS COMPENSATION			36,911.00	36,911.00	11,831.51	0.00	25,079.49
SALARIES-HOLID PD NOT WORKED							

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 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

CITY OF HAWAII  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
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ACCOUNT NO	OBJ	NOTE	DESCRIPTION	TOTAL	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
5122	8	0	SALARIES-LEAVE PAID	66,450.00	66,450.00	44,591.62	0.00	0.00	21,858.38
5123	8	1	SALARIES-OTHER LEAVE PAID	0.00	0.00	4,792.00	0.00	0.00	4,792.00
5124	8	1	SALARIES-COMP TIME PAID	0.00	0.00	24,833.97	0.00	0.00	24,833.97
5130	8	8	SALARIES-V. L. AT TERMINATION	0.00	0.00	476.85	0.00	0.00	476.85
5132	8	9	SALARIES-COMP TIME AT TERMIN.	0.00	0.00	1,688.79	0.00	0.00	1,688.79
5140	8	0	SALARIES-OVERTIME	13,517.00	13,517.00	34,896.90	0.00	0.00	21,379.90
5144	8	1	SALARIES - EXCESS MEDICAL	9,432.00	9,432.00	10,479.48	0.00	0.00	1,047.48
5146	8	1	SALARIES-OVERTIME-CIVILIAN HOL	0.00	0.00	5,581.62	0.00	0.00	5,581.62
TOTAL ..			SALARIES	764,204.00	764,204.00	872,591.35	0.00	0.00	108,387.35
5200	6		EMPLOYEE BENEFITS	0.00	0.00	275.00	0.00	0.00	275.00
5211	8		UNIFORMS/PAYROLL	10,747.00	10,747.00	13,679.73	0.00	0.00	2,932.73
5230	8		EMPL BENE-FICA	145,661.00	145,661.00	138,756.57	0.00	0.00	6,904.43
5230	8		EMPL BENE-PERS	0.00	0.00	4,456.36	0.00	0.00	4,456.36
5232	8		EMPL BENE-PARS	145,079.00	145,079.00	132,554.71	0.00	0.00	12,524.29
5244	8		EMPL BENE-MEDICAL-PERS	24,094.00	24,094.00	22,260.91	0.00	0.00	1,833.09
5250	8		EMPL BENE-DENTAL-DELTA	788.00	788.00	759.14	0.00	0.00	18.86
5251	8		EMPL BENE-DENTAL-UNITED CONCOR	1,632.00	1,632.00	1,210.01	0.00	0.00	421.99
5260	8		EMPL BENE-BASIC LIFE INS(1070)	0.00	0.00	577.92	0.00	0.00	577.92
5261	8		EMPL BENE-LTD-MGMT/CONF(1090)	62,464.00	62,464.00	62,973.33	0.00	0.00	509.33
5270	8		EMPL BENE-WORKER COMP INS	16,160.00	16,160.00	16,249.78	0.00	0.00	89.78
5280	8		EMPL BENE-DEFERRED COMP	3,915.00	3,915.00	4,085.88	0.00	0.00	170.88
5290	8		EMPL BENE-VISION CARE	410,540.00	410,540.00	397,849.34	0.00	0.00	12,690.66
TOTAL ..			EMPLOYEE BENEFITS	410,540.00	410,540.00	397,849.34	0.00	0.00	12,690.66
6000	5		MAINTENANCE AND UTILITIES	1,174,744.00	1,174,744.00	1,270,440.69	0.00	0.00	95,696.69
6100	6		MAINTENANCE	8,265.00	8,265.00	5,521.34	0.00	0.00	2,743.66
6110	8		FIELD & OFFICE MAINTENANCE	1,805.00	1,805.00	0.00	0.00	0.00	1,805.00
6112	8		BIDG & STRUCTURE MAINTENANCE	10,070.00	10,070.00	5,521.34	0.00	0.00	4,548.66
TOTAL ..			MAINTENANCE	10,070.00	10,070.00	5,521.34	0.00	0.00	4,548.66
6200	6		UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ..			UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ..			MAINTENANCE AND UTILITIES	10,070.00	10,070.00	5,521.34	0.00	0.00	4,548.66
7000	5		SUPPLIES AND SERVICES	6,935.19	6,935.19	9,305.95	0.00	0.00	2,370.76
7100	6		SUPPLIES						
7110	8		OFFICE SUPPLIES						

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C I T Y O F H A Y W A R D  
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ACCOUNT NO	FOOT	OBJ	SUB	NOTE	ACCOUNT DESCRIPTION	CURRENT	BUDGET	YTD	PROBATE	YTD	REVENUE/	EXPENDITURES	ENCUMBRANCES	BUDGET
					TOTAL									BALANCE
7112	8				PRINTING	3,276.00		3,276.00		3,000.59	0.00	117,454.50	795.03	51,429.00-
7120	8				FIELD SUPPLIES	66,820.53		66,820.53		3,040.00	0.00	0.00	0.00	3,040.00
7122	8				COMPUTER SUPPLIES	3,040.00		3,040.00		9,106.00	0.00	0.00	0.00	9,106.00
7124	8				FACILITIES MAINTENANCE CHARGES	9,106.00		9,106.00		824.00	559.45	0.00	0.00	264.55
7170	8				COPIES, PUBLICATIONS, BOOKS	824.00		824.00		95.00	1,232.00	0.00	0.00	1,137.00-
7180	8				MEALS (MOU)	95.00		95.00						
TOTAL					SUPPLIES	90,096.72 *		90,096.72 *		131,552.49 *	795.03 *		795.03 *	42,250.80-*
7200	6				SERVICES									
7210	8				SPECIAL SERVICES- CLAIMS	57,317.00		57,317.00		89,100.86	0.00	0.00	0.00	31,783.86-
7215	8				SOFTWARE	475.00		475.00		0.00	0.00	0.00	0.00	475.00
7250	8				PUBLICITY AND COMMUNITY PROM	1,615.00		1,615.00		1,541.82	0.00	0.00	0.00	73.18
7276	7				COMPUTER CONTRACT SERVICES	0.00 *		0.00 *		0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
SUBTOTAL					COMPUTER CONTRACT SERVICES	0.00 *		0.00 *		0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL					SERVICES	59,407.00 *		59,407.00 *		90,642.68 *	0.00 *		0.00 *	31,235.68-*
7300	6				VEHICLE OPERATION									
7320	8				INTERNAL VEH. & RADIO RENTAL	47,669.00		47,669.00		47,669.02	0.00	0.00	0.00	0.02-
7330	8				LOCAL MILEAGE, PARKING & TOLL	21.00		21.00		29.00	0.00	0.00	0.00	8.00-
TOTAL					VEHICLE OPERATION	47,690.00 *		47,690.00 *		47,698.02 *	0.00 *		0.00 *	8.02-*
7400	6				TRAVEL, MEETINGS AND MEALS									
7410	8				TRAINING, EDUC, TRVL, MEETING, MEALS	1,083.00		1,083.00		68.55	0.00	0.00	0.00	1,014.45
TOTAL					TRAVEL, MEETINGS AND MEALS	1,083.00 *		1,083.00 *		68.55 *	0.00 *		0.00 *	1,014.45 *
7500	6				OTHER EXPENSE									
7505	8				CREDIT CARD SERVICE CHARGE	285.00		285.00		1,783.86	0.00	0.00	0.00	1,498.86-
7515	7				COMPUTER TRAINING & EDUCATION	0.00 *		0.00 *		0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
SUBTOTAL					COMPUTER TRAINING & EDUCATION	0.00 *		0.00 *		0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL					OTHER EXPENSE	285.00 *		285.00 *		1,783.86 *	0.00 *		0.00 *	1,498.86-*
TOTAL					SUPPLIES AND SERVICES	198,561.72 *		198,561.72 *		271,745.60 *	795.03 *		795.03 *	73,978.91-*
8000	5				CAPITAL EXPENSE									
8100	6				PURCHASES - EQUIPMENT	21,650.00		21,650.00		0.00	0.00	0.00	0.00	21,650.00
8110	8				FIELD & OFF EQUIP (OVER \$1000)	21,650.00 *		21,650.00 *		0.00 *	0.00 *	0.00 *	0.00 *	21,650.00 *
TOTAL					PURCHASES - EQUIPMENT	21,650.00 *		21,650.00 *		0.00 *	0.00 *	0.00 *	0.00 *	21,650.00 *

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 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

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ACCOUNT NO FOOT  
 OBJ SUB T NOTE ACCOUNT DESCRIPTION  
 \*\*\*\*\* CURRENT BUDGET - - - YTD REVENUE/ YTD PROPRATE EXPENDITURES ENCUMBRANCES BUDGET BALANCE \*\*\*\*\*

8400 6 PURCHASES - VEHICLES 0.00 \* 0.00 \* 0.00 \* 0.00 \*  
 TOTAL .. 0.00 \* 0.00 \* 0.00 \* 0.00 \*

9100 5 EMPLOYEE SERVICES 0.00 \* 0.00 \* 259.56 0.00 259.56-  
 9120 8 SALARIES-O.T.-FROM OTHER 0.00 0.00 33.74 0.00 33.74-  
 9130 8 EMPLOYEE BENE FROM OTHER 0.00 \* 0.00 \* 293.30 \* 0.00 \* 293.30-\*

TOTAL .. 21,650.00 \* 21,650.00 \* 0.00 \* 21,650.00 \* 0.00 \*  
 CAPITAL EXPENSE

EXPENSE TRANSFERS  
 EMPLOYEE SERVICES  
 SALARIES-O.T.-FROM OTHER  
 EMPLOYEE BENE FROM OTHER  
 EMPLOYEE SERVICES  
 EXPENSE TRANSFERS  
 TOTAL .. 0.00 \* 0.00 \* 293.30 \* 0.00 \* 293.30-\*

ANIMAL SERVICES BUREAU  
 TOTAL EXPENSE 1,405,025.72 1,405,025.72 1,548,000.93 22,445.03 165,420.24-  
 TOTAL REVENUE 131,250.00- 131,250.00- 127,931.24- 0.00 3,318.76-  
 NET EXPENSE 1,273,775.72 \* 1,273,775.72 \* 1,420,069.69 \* 22,445.03 \* 168,739.00-\*

REPORT ID: FMIS-MR423  
 100 GENERAL FUND  
 1892 ANIMAL CNTRL-SPAY/NEUTER FEES  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

CITY OF HAWAII  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
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ACCOUNT NO FOOT	ACCOUNT DESCRIPTION	TOTAL	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
4000	REVENUES						
4800	FEES AND SERVICE CHARGES	60,000.00-	60,000.00-	54,091.70-	0.00	5,908.30-	
4838	SPAY & NEUTER DEPOSITS						
TOTAL ..	REVENUES	60,000.00-	60,000.00-	54,091.70-	0.00 *	5,908.30-	
4900	OTHER REVENUES						
4921	COMMISSIONS ON VENDING & TEL.						
SUBTOTAL ..	COMMISSIONS ON VENDING & TEL.	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..	OTHER REVENUES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..	REVENUES	60,000.00-	60,000.00-	54,091.70-	0.00 *	5,908.30-	
5000	EMPLOYEE SERVICES						
5100	SALARIES						
TOTAL ..	SALARIES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
5200	EMPLOYEE BENEFITS						
TOTAL ..	EMPLOYEE BENEFITS	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..	EMPLOYEE SERVICES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
6000	MAINTENANCE AND UTILITIES						
6100	MAINTENANCE						
TOTAL ..	MAINTENANCE	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
6200	UTILITIES						
TOTAL ..	UTILITIES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..	MAINTENANCE AND UTILITIES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
7000	SUPPLIES AND SERVICES						
7100	SUPPLIES						
TOTAL ..	SUPPLIES AND SERVICES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *

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 1892 ANIMAL CNTRL-SPAY/NEUTER FEES  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

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ACCOUNT NO FOOT	ACCOUNT DESCRIPTION	TOTAL	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
7190 7	POLICE - CARRYOVERS	26,636.24	*	26,636.24	0.00	0.00	26,636.24
7190 009 9	ANIMAL SERVICES SPAY & NEUTER	26,636.24	*	26,636.24	0.00	0.00	26,636.24
7190 009 9	POLICE - CARRYOVERS	26,636.24	*	26,636.24	0.00	0.00	26,636.24
TOTAL ..		26,636.24	*	26,636.24	0.00	0.00	26,636.24
7200 6	SERVICES	12,882.00	*	12,882.00	46,824.80	0.00	33,942.80-
7210 8	SPECIAL SERVICES- CLAIMS	12,882.00	*	12,882.00	46,824.80	0.00	33,942.80-
7276 7	COMPUTER CONTRACT SERVICES	0.00	*	0.00	0.00	0.00	0.00
7276	COMPUTER CONTRACT SERVICES	0.00	*	0.00	0.00	0.00	0.00
TOTAL ..		12,882.00	*	12,882.00	46,824.80	0.00	33,942.80-
7300 6	VEHICLE OPERATION	0.00	*	0.00	0.00	0.00	0.00
7400 6	TRAVEL, MEETINGS AND MEALS	0.00	*	0.00	0.00	0.00	0.00
TOTAL ..		0.00	*	0.00	0.00	0.00	0.00
7500 6	OTHER EXPENSE	0.00	*	0.00	0.00	0.00	0.00
7515 7	COMPUTER TRAINING & EDUCATION	0.00	*	0.00	0.00	0.00	0.00
7515	COMPUTER TRAINING & EDUCATION	0.00	*	0.00	0.00	0.00	0.00
TOTAL ..		0.00	*	0.00	0.00	0.00	0.00
TOTAL ..	SUPPLIES AND SERVICES	39,518.24	*	39,518.24	46,824.80	0.00	7,306.56-
8000 5	CAPITAL EXPENSE						
8100 6	PURCHASES - EQUIPMENT	0.00	*	0.00	0.00	0.00	0.00
8100	PURCHASES - EQUIPMENT	0.00	*	0.00	0.00	0.00	0.00
TOTAL ..		0.00	*	0.00	0.00	0.00	0.00
TOTAL ..	CAPITAL EXPENSE	0.00	*	0.00	0.00	0.00	0.00
9000 5	EXPENSE TRANSFERS						
9100 6	EMPLOYEE SERVICES	0.00	*	0.00	0.00	0.00	0.00
9100	EMPLOYEE SERVICES	0.00	*	0.00	0.00	0.00	0.00
TOTAL ..		0.00	*	0.00	0.00	0.00	0.00

REPORT ID: FMIS-MR423  
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 1892 ANIMAL CNTRL-SPAY/NEUTER FEES  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

C I T Y O F H A Y W A R D  
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ACCOUNT NO FOOT  
 OBJ SUB T NOTE ACCOUNT DESCRIPTION  
 \*\*\*\*\*  
 CURRENT BUDGET YTD PRORATE YTD REVENUE/ ENCUMBRANCES BUDGET  
 TOTAL YTD REVENUE/ EXPENDITURES BALANCE  
 \*\*\*\*\*

11-9111-01  
 ANIMAL CNTRL-SPAY/NEUTER FEES  
 TOTAL EXPENSE 0.00 \* 0.00 \* 0.00 \* 0.00 \*  
 EXPENSE TRANSFERS 0.00 \* 0.00 \* 0.00 \* 0.00 \*  
 TOTAL .. 0.00 \* 0.00 \* 0.00 \* 0.00 \*

TOTAL EXPENSE 39,518.24 39,518.24 46,824.80 0.00 7,306.56-  
 TOTAL REVENUE 60,000.00- 60,000.00- 54,091.70- 0.00 5,908.30-  
 NET EXPENSE 20,481.76-\* 20,481.76-\* 7,266.90-\* 0.00 \* 13,214.86-\*

\*\*\*\*\* END OF REPORT \*\*\*\*\*

*use for care & maint*

<b>ANIMAL CONTROL</b>	2080 hrly	Annual from salary schedule	1800 hrly	Benefit %	benefits
Manager - Sanchez	\$37.00	\$76,960	\$42.76	53.32%	\$41,035.07
Sr ACO - Kulas	\$24.88	\$51,750	\$28.75	33.97%	\$17,579.61
ACO - Vacant		\$0	\$0.00	0%	\$0.00
ACO - Young	\$21.88	\$45,510	\$25.28	68.31%	\$31,088.15
Sr. ACA - Scott	\$19.44	\$40,435	\$22.46	50.86%	\$20,565.34
ACA - Blancas	\$19.35	\$40,248	\$22.36	66.41%	\$26,728.70
ACA - Pacheco	\$18.44	\$38,355	\$21.31	73.28%	\$28,106.69
ACA - Horne	\$19.35	\$40,248	\$22.36	49.58%	\$19,954.96
ACA - Mallory	\$17.67	\$36,754	\$20.42	51.24%	\$18,832.54
ACA - McDonald	\$19.35	\$40,248	\$22.36	73.28%	\$29,493.73
ACA - Putzke	\$19.35	\$40,248	\$22.36	61.93%	\$24,925.59
ACA - Rappa	\$17.00	\$35,360	\$19.64	73.06%	\$25,834.02
Sr PRC - Comstock	\$24.61	\$51,189	\$28.44	48.34%	\$24,744.67
PRC - Michael	\$21.31	\$44,325	\$24.62	26.01%	\$11,528.88
PRC - Pineda	\$20.40	\$42,432	\$23.57	48.70%	\$20,664.38
Veterinary Technician - Vacant		\$0	\$0.00	60.68%	\$0.00

	2,080	1800
ACA	\$16.31	
	\$16.31	
	\$19.35	
	\$16.31	
	\$19.35	
Goodness	\$17.67	\$20.42
	\$19.35	
	\$19.35	
	\$16.31	
	\$17.67	
	\$19.35	
	\$16.31	
	\$18.44	
	\$16.31	
	\$16.31	
	\$19.35	
	\$17.00	
avg. ACA	\$17.71	\$20.46

Record Clerk	\$18.86	
	\$18.86	\$ 21.79 Dimanlig
	\$20.40	
	\$19.37	\$ 22.39

*Adele  
Acting Rec. Clerk Sup 24.62*

C I T Y O F H A Y W A R D  
 CURRENT CITY EMPLOYEES BY FUNDING ACTIVITY NUMBER

REPORT ID: PHMS-PP812

HOURLY RATE STEP SEX ETH

\*\*\*\*\*  
 EMP # EMPLOYEE NAME  
 \*\*\*\*\*  
 JOB# POSITION TITLE  
 \*\*\*\*\*  
 RATE STEP SEX ETH  
 \*\*\*\*\*

EMP #	EMPLOYEE NAME	JOB#	POSITION TITLE	RATE	STEP	SEX	ETH
100-1880 CROSSING GUARDS PROGRAM							
3381	LAURETA, SANDRA R	901	TRAFFIC SAFETY ASSISTANT	12.43	05	F	W
3549	MCDONALD, TINA L	901	TRAFFIC SAFETY ASSISTANT	12.43	05	F	W
3388	MITCHELL, CELESTINA M	901	TRAFFIC SAFETY ASSISTANT	12.43	05	F	U
3225	MUNOZ, MOSES M	901	TRAFFIC SAFETY ASSISTANT	12.43	05	M	H
100-1882 CYSA-TANF DSO							
1517	GROSHONG, PATRICIA	632	FAMILY COUNSELOR I	31.68	05	F	H
3120	MOORE, LYNNETTE S	632	FAMILY COUNSELOR I	31.68	05	F	W
1029	RADEMAN, MARJORIE A	632	FAMILY COUNSELOR I	31.68	05	F	W
100-1883 CYSA-TANF CASE MGMT							
3515	MARTINEZ, CHRISTINE R	632	FAMILY COUNSELOR I	28.78	03	F	W
100-1884 CYSA-TANF LOCAL SERVICE AREA							
1166	LINDLEY, DONALD	737	COUNSELING SUPERVISOR	36.60	04	M	W
2060	RODRIGUEZ, PATRICIA L	632	FAMILY COUNSELOR I	31.68	05	F	H
100-1890 ANIMAL SERVICES BUREAU							
3427	AVILA, MICHAEL J	181	ANIMAL CARE ATTENDANT	16.31	01	M	W
3546	BARBY, KRISTIN J	181	ANIMAL CARE ATTENDANT	16.31	01	F	W
3060	BLANCAS, CAROLINA B	181	ANIMAL CARE ATTENDANT	19.35	05	F	W
3460	BOWIE, MYLES K	181	ANIMAL CARE ATTENDANT	16.31	01	M	W
2868	COMSTOCK, JENNIE M	121	SENIOR POLICE RECORDS CLERK	24.61	05	F	W
3461	DIMANLIG, KATHLEEN R	120	POLICE RECORDS CLERK II	18.86	01	F	W
3233	DRAKE, HILARY J	181	ANIMAL CARE ATTENDANT	19.35	05	F	W
3431	GOODNESS, JESSICA A	181	ANIMAL CARE ATTENDANT	17.67	03	F	A
1488	HOLEMAN, CANDY L	181	ANIMAL CARE ATTENDANT	19.35	05	F	W
3182	HORNE, DONNA L	181	ANIMAL CARE ATTENDANT	19.35	05	F	W
2870	KAMMERLING, DIANNE S	120	POLICE RECORDS CLERK II	18.86	01	F	W
3490	KOLLER, KYLE S	181	ANIMAL CARE ATTENDANT	16.31	01	M	W
3059	KULAS, CARA	184	SENIOR ANIMAL CONTROL OFFICER	24.88	05	F	W
3448	MALLORY, JUSTIN J	181	ANIMAL CARE ATTENDANT	17.67	03	F	W
1807	MCDONALD, AIMEE S	120	POLICE RECORDS CLERK II	19.35	05	F	W
3348	MICHAEL, ADELE	181	ANIMAL CARE ATTENDANT	21.31	04	F	W
3558	OBICHERE, ANA G	181	ANIMAL CARE ATTENDANT	16.31	01	F	W
3092	PACHECO, DANNY	181	ANIMAL CARE ATTENDANT	18.44	04	M	W
3597	PALERMINI, ANTHONY J	181	ANIMAL CARE ATTENDANT	16.31	01	M	W
3491	PIERCE, CLINTON R	181	ANIMAL CARE ATTENDANT	16.31	01	M	W
3423	PINEDA, LISA D	120	POLICE RECORDS CLERK II	20.40	03	F	W
2960	PUTZKE, MICHELE L	181	ANIMAL CARE ATTENDANT	19.35	05	F	W
3507	RAPPA, HEATHER N	181	ANIMAL CARE ATTENDANT	17.00	02	F	F
2864	SANCHEZ JR, PAUL	714	ANIMAL SERVICES MANAGER	37.00	04	F	M

11-98111-01

1800 2080  
 1885  
 28.44  
 2230  
 2460

C I T Y O F H A Y W A R D  
 CURRENT CITY EMPLOYEES BY FUNDING ACTIVITY NUMBER

REPORT ID: PHMS-PP812

EMP #	EMPLOYEE NAME	JOB#	POSITION TITLE	HOURLY RATE	STEP	SEX	ETH
3467	SCOTT, TIANA	183	SENIOR ANIMAL CARE ATTENDANT	19.44	03	F	B
3338	YOUNG, TRACI L	185	ANIMAL CONTROL OFFICER	21.88	04	F	W
100-1911 OFFICE OF THE FIRE CHIEF							
2428	ARFSTEN, LARRY P	1101	FIRE CHIEF	74.50	05	M	W
1708	DELAND, KIMBERLY S	108	ADMINISTRATIVE SECRETARY	27.73	04	F	A
2322	JOLLY, STEVEN E	724	ADMINISTRATIVE ANALYST II	37.00	05	M	W
2497	STANALAND, ELEANOR B	106	SECRETARY	22.65	05	F	H
100-1922 HAZARDOUS MATERIALS							
1619	BUSCOVICH, STEVEN	676	HAZARDOUS MATERIALS INVESTIGATOR	35.85	05	M	W
1556	GALANG, DANILIO M	677	ENVIRONMENTAL SPECIALIST	37.63	05	M	A
1388	MURPHY, HUGH J	705	HAZARDOUS MATERIALS PROGRAM COORDINATOR	43.60	05	M	W
2000	PEREZ, MILES J	676	HAZARDOUS MATERIALS INVESTIGATOR	35.85	05	M	H
2226	TRAVIS, LAURA L	107	SENIOR SECRETARY	25.06	05	F	W
100-1923 FIRE PREVENTION PROGRAM							
2319	ARTEAGA, ROBERT M	244	STAFF FIRE CAPTAIN (40 HR)	58.67	05	M	H
1798	BERG, JOHN O	1003	FIRE MARSHAL (40 HR)	52.72	03	M	H
1700	CASHEN, PHILLIP P	230	FIRE PREVENTION INSP.	49.79	05	M	B
1586	GIEL, CHARMAINE M	244	STAFF FIRE CAPTAIN (40 HR)	58.67	05	F	H
2155	HYDE, MICHAEL C	950	CONTRACT SERVICES EMPLOYEE	79.00	17	M	W
3600	LATCHISON, MARKESHA	180	PERMIT TECHNICIAN	22.74	05	F	U
2747	MONTAVAGO, DEAN C	1006	DEPUTY FIRE CHIEF (40 HR)	63.79	05	M	H
2513	OREMUS, LINDA M	102	ADMINISTRATIVE CLERK II	20.57	05	F	W
1370	REED, BARRY S	230	FIRE PREVENTION INSP.	49.79	05	M	B
2283	SIMON, PHILIP J	244	STAFF FIRE CAPTAIN (40 HR)	58.67	05	M	W
2086	SKJONG, TARA M	180	PERMIT TECHNICIAN	22.74	05	F	W
2568	WARD, JAMES E	230	FIRE PREVENTION INSP.	49.79	05	M	W
2383	WESTFIELD, ANDREW J	230	FIRE PREVENTION INSP.	49.79	05	M	B
100-1931 FIRE OPERATIONS ADMINISTRATION							
2408	BUENO, CRAIG R	1006	DEPUTY FIRE CHIEF (40 HR)	63.79	05	M	H
2578	DOMINGUEZ, THERESA B	102	ADMINISTRATIVE CLERK II	20.57	05	F	I
1178	NEGRI, ROBERT J	710	EMERGENCY MEDICAL SERVICES COORD.	39.66	05	M	W
1809	POULSEN, THOR S	244	STAFF FIRE CAPTAIN (40 HR)	58.67	05	M	I
100-1932 FIRE OPERATIONS PROGRAM							
1880	ALVES, THOMAS M	245	FIRE CAPTAIN (56 HR)	38.10	05	M	W
2673	ANDERSON, JOHN S	245	FIRE CAPTAIN (56 HR)	38.10	05	M	I
1348	ARMSTRONG, NATHANIEL L	245	FIRE CAPTAIN (56 HR)	36.28	04	M	B
1751	BAKER, THOMAS B	245	FIRE CAPTAIN (56 HR)	38.10	05	M	W
3525	BARBANO, MARTIN M	215	FIREFIGHTER (56 HR)	27.48	02	M	W

11-9811-I-01



## Kennel Statistics Report

### Intakes from 07/01/06 to 06/30/07

		CAT	DOG	FERRET	KITTEN	OTHER	PUPPY	TOTAL
CONFISCATE		0	3	0	0	0	0	3
	BITE	1	27	0	0	0	0	28
	CRUELTY	2	4	0	0	44	7	57
	EVICTION	0	8	0	0	0	0	8
	OWNER DIE	0	1	0	0	0	0	1
	OWNER HO:	23	5	0	0	0	2	30
	OWNER JAIL	0	8	0	0	0	2	10
	PBLC SFTY	0	21	0	0	0	0	21
	TOTAL	26	77	0	0	44	11	158
DISPO REQ	FIELD	205	30	0	1	207	1	444
	FIELD OWN	1	3	0	0	0	0	4
	NIGHT	20	8	0	4	7	0	39
	NIGHT OWN	1	1	0	0	0	0	2
	OTC	25	27	0	0	13	0	65
	TOTAL	252	69	0	5	227	1	554
EUTH REQ		0	0	0	0	1	0	1
	FIELD OWN	0	1	0	0	1	0	2
	TOTAL	0	1	0	0	2	0	3
OWNER SUR	FIELD	17	15	0	3	0	1	36
	NIGHT	78	44	0	22	26	13	183
	OTC	44	108	0	7	10	4	173
	TOTAL	139	167	0	32	36	18	392
RETURN	OTC	6	20	0	5	0	0	31
	TOTAL	6	20	0	5	0	0	31
STRAY		1	0	0	0	4	0	5
	FIELD	141	269	0	14	142	14	580
	NIGHT	997	388	1	459	151	78	2074
	OTC	826	237	0	361	110	64	1598
	TOTAL	1965	894	1	834	407	156	4257

		CAT	DOG	FERRET	KITTEN	OTHER	PUPPY	TOTAL
TRANSFER	AN CONTRC	0	2	0	0	0	1	3
	TOTAL	0	2	0	0	0	1	3
TOTAL		2388	1230	1	876	716	187	5398

11-9811-I-01

## Kennel Statistics Report

Outcomes from 07/01/06 to 06/30/07

		CAT	DOG	FERRET	KITTEN	OTHER	PUPPY	TOTAL
		3	8	0	1	11-98	11-1-01	13
	TOTAL	3	8	0	1	1	0	13
ADOPTION		17	8	0	18	20	3	66
	OSPCA	174	85	0	140	0	23	422
	OWN PRIOR	2	1	0	1	2	0	6
	OWNER NEW	220	147	0	217	37	43	664
	RESCUE GRP	82	68	1	90	60	34	335
	SANTA CLAR	0	2	0	0	0	4	6
	SFSPCA	10	10	0	9	0	5	34
	TOTAL	505	321	1	475	119	112	1533
DIED		4	1	0	1	2	0	8
	AT VET	3	5	0	0	0	0	8
	ENROUTE	0	1	0	0	0	0	1
	IN FOSTER	9	0	0	2	0	0	11
	IN KENNEL	8	1	0	0	1	1	11
	TOTAL	24	8	0	3	3	1	39
DISPOSAL	<i>200 net's</i>	343	92	0	13	296	2	746
	CREM-GEN	0	1	0	0	0	0	1
	CREM-PRIV	0	0	0	0	2	0	2
	TOTAL	343	93	0	13	298	2	749
EUTH		53	3	0	0	63	0	119
	BEHAV HIST	18	33	0	1	0	2	54
	BEHAV OBSV	459	302	0	19	19	19	818
	BREED	0	0	0	0	1	0	1
	CONTAG DIS	6 NO	0	0	0	4	0	10
	FELV	0	0	0	1	0	0	1
	FERAL	192 NO	0	0	5	0	0	197
	MEDICAL	278 NO	67 NO	0	95 NO	56 NO	7 NO	503
	SPACE	59	5	0	48	40	0	152
		<b>466</b>						

		CAT	DOG	FERRET	KITTEN	OTHER	PUPPY	TOTAL
EUTH	TIME/SPACE	23	12	0	20	17	0	72
	TOO OLD	1 <sup>no</sup>	3 <sup>no</sup>	0	0	0	0	4
	TOO YOUNG	404 <sup>no</sup>	11 <sup>no</sup>	0	86 <sup>no</sup>	45 <sup>no</sup>	0 <sup>no</sup>	546
	TOTAL	1493	436	0	275	245	21 <sup>28</sup>	2477
LOST EXP		1	0	0	0	11-9811-1-01	0	1
	TOTAL	1	0	0	0	0	0	1
MISSING		4	0	0	3	1	0	8
	IN FOSTER	0	0	0	0	0	1	1
	TOTAL	4	0	0	3	1	1	9
RELOCATE		0	3	0	0	42	0	45
	TOTAL	0	3	0	0	42	0	45
RTO		42	337	0	1	8	25	413
	TOTAL	42	337	0	1	8	25	413
TRANSFER		8	6	0	7	2	1	24
	AN CONTROL	32	19	0	5	3	5	64
	SPCA	2	0	0	0	0	0	2
	WILD REHAB	0	0	0	0	10	0	10
	TOTAL	42	25	0	12	15	6	100
TOTAL		2457	1231	1	783	732	175	5379

strays  
eligible  
euth  
1088 D.C

Others  
144

**HLP, INC**

Chameleon Software Products  
3271 Falkland Circle  
Huntington Beach, CA 92649-2812

**Invoice**

Date	Invoice #
12/1/2006	3769

11-9811-I-01

Bill To
City of Hayward Animal Control Attn: Paul Sanchez 300 West Winton Avenue Hayward, CA 94544

Services Provided To
City of Hayward Animal Control Attn: Paul Sanchez 300 West Winton Avenue Hayward, CA 94544

Account #	P.O. No.	Due Date	FEIN
HWRD	120934	12/1/2006	86-0487620

Q...	Description	Rate	Amount
10	Chameleon/CMS Software Annual Support & Maintenance * Licensed for 1 single Server & 9 Workstations  Please Note New Remittance Address: Chameleon Software Products 2595 S. Lewis Way, Ste.B-124 Lakewood, CO 80227	960.00	9,600.00
	Sales Tax	8.25%	792.00

Period Covered - 1 year from invoice date

**Total** \$10,392.00

Please make checks payable to HLP, Inc. Please note that a late fee will be charged monthly after 60 days.

**Balance Due** \$10,392.00

Phone #	Fax #	E-mail	Web Site
303-914-8630	303-914-8633	kristin@chameleonbeach.com	www.chameleonbeach.com

JULY 06 to JULY 07  
JULY  
JUN 30.00

DHLPP  
Dog bord.  
FVRCP  
Heska  
Parvo

131

Vendors & what they supply.  
(food, supplies, janitorial, animal health, building maintenance, ect)

vaccine total

AAA Business Supplies	Office Furniture
Acc Hardware	Hardware
Acme Awards	Awards
ADT	Alarm Services
Acme Pacific Repairs	dishwasher/sanitizer
Air Products	Compressed Gas
Alhambra Water	Bottled Water
Alpine Awards	Awards & T-shirts
Animal Care & Equipment (ACE)	Kennel Supplies
Animal Health & Sanitary Supply	Cleaning Supplies
Aramark	Mats & Shirts
Barco	Pet Litter Bags
Bayer Health Care	Animal Meds
Bay Area Communication Access	Translating Services
Besam	Front Door
Butler Co.	Medical Supplies
Butler Uniform	Uniforms
CACDA	Membership Dues
C Specialties	Disposable Litter Trays
Campbell Pet Co.	Leashes
Chameleon	Software
Cintas First Aid	First Aid
Close Feed	Animal Feed
Commercial Laundry Repair	Dryer Repair
Corporate Express	Office Supplies
Fed Express	Shipping
Grainger	Safety Items
Hayward Rubber Stamp	Rubber Stamp
Heska Corp.	Intra-Nasal Vaccines

11-9844-01  
total  
Vaccines  
6375.62

1323.41

4/11/07 \$575.00  
 11/9/07 \$1304.70  
 11/21/06 \$57.00  
 9/15/06 \$709.80  
 8/25/06 \$252.00  
 7/18/06 \$451.31  
 (Parvo)  
 3350.83

3022.77  
 6/18/07 \$815.40  
 5/4/07 \$570.94  
 1/12/07 \$815.63  
 2/15/06 \$250.13

3868.00

July 06  
to  
July 07

Vendors & what they supply.  
(food, supplies, janitorial, animal health, building maintenance, ect.)

Nec. &  
Prompt

AAA Business Supplies	Office Furniture	11-9811-I-01
Ace Hardware	Hardware	
Acme Awards	Awards	
ADT	Alarm Services	
Acme Pacific Repairs	dishwasher/sanitizer	
Air Products	Compressed Gas	
Alhambra Water	Bottled Water	
Alpine Awards	Awards & T-shirts	
Animal Care & Equipment (ACE)	Kennel Supplies	
Animal Health & Sanitary Supply	Cleaning Supplies	
Aramark	Mats & Shirts	
Barco	Pet Litter Bags	
Bayer Health Care	Animal Meds	1323 <sup>41</sup>
Bay Area Communication Access	Translating Services	
Besam	Front Door	
Butler Co.	Medical Supplies	12,850 <sup>12</sup>
Butler Uniform	Uniforms	
CACDA	Membership Dues	
C Specialties	Disposable Litter Trays	
Campbell Pet Co.	Leashes	
Chameleon	Software	
Cintas First Aid	First Aid	
Close Feed	Animal Feed	
Commercial Laundry Repair	Dryer Repair	
Corporate Express	Office Supplies	
Fed Express	Shipping	
Grainger	Safety Items	
Hayward Rubber Stamp	Rubber Stamp	
Heska Corp.	Intra- Nasal Vaccines	3868 <sup>60</sup>

22

Hills Science Diet  
 Hi-Tech Wireless  
 Hollister Inc.

American Humane Assoc.

ASPCA

State Humane Assoc. of CA  
 Idexx  
 J & J Enterprises

Ketch-All

Keystone Pest Control

Kocfran

Lab Safety Supply

MBA

Medical Arts Press

Monterey Bay

Nature's Earth Products

Novartis Animal Health  
 P & D Appliances  
 Patrick & Co.  
 Patterson  
 Pfizer  
 Hi-Tech Wireless  
 Pryme

Schering-Plough

Smart & Final

Telepath/Ritron

Tri County Fire Protection  
 United Lab  
 Victor Medical

Vortex

Waxio

Western Allied  
 Western State Design  
 Wolf Camera

Zoo Medical

Food  
 Kenwood radios  
 Pet ID Bands  
 11-9811-I-01

Membership

Education Materials

Law Hand Book  
 Selv/Fiv tests  
 Shirts

Ketch-All Poles

Pest Control

Animal Disposal

Field & Kennel Supplies

Printers

Pet Sympathy Cards

Cremation

Pine Cat Litter

Capstar  
 dishwasher/sanitizer repair

Licenses (tags)  
 Rx Labels  
 Revolution

Radio Products

Microchips

Misc.

Radio Products

Fire Extn.  
 Cleaning solvents  
 Medical

Meds.

Cleaning

Heating  
 Washer/Dryer repair  
 Camera

Med. Products

Zep  
 Claims for Pmt-471  
 Eye Exam

Laundry Supplies  
 735-

JULY 06  
JULY 07  
JULY  
JUN. 30.07

DALPP  
Dog bord.  
FVRCP  
Heska  
Parvo

MSI

Vendors & what they supply.  
(food, supplies, janitorial, animal health, building maintenance, ect.)

vaccine total

AAA Business Supplies	Office Furniture
Acc Hardware	Hardware
Acme Awards	Awards
ADT	Alarm Services
Acme Pacific Repairs	dishwasher/sanitizer
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Aramark	Mats & Shirts
Barco	Pet Litter Bags
Bayer Health Care	Animal Meds
Bay Area Communication Access	Translating Services
Besam	Front Door
Butler Co.	Medical Supplies
Butler Uniform	Uniforms
CACDA	Membership Dues
C Specialties	Disposable Litter Trays
Campbell Pet Co.	Leashes
Chameleon	Software
Cintas First Aid	First Aid
Close Feed	Animal Feed
Commercial Laundry Repair	Dryer Repair
Corporate Express	Office Supplies
Fed Express	Shipping
Grainger	Safety Items
Hayward Rubber Stamp	Rubber Stamp
Heska Corp.	Intra-Nasal Vaccines

11-9844-01

total  
vaccines  
6373.62

1323.41

12,850.13

4/11/07 \$575.55  
 11/9/07 \$1304.70  
 11/21/06 \$57.00  
 9/15/06 \$709.80  
 8/25/06 \$252.00  
 7/18/06 \$451.31  
 (Parvo)  
 3350.85

3022.72

3868.00

6/18/07 \$815.43  
 5/4/07 \$570.94  
 1/12/07 \$815.63  
 2/15/06 \$250.13

6

JULY 06  
TO  
JULY 07

Vendors & what they supply.  
(food, supplies, janitorial, animal health, building maintenance, ect.)

Rec. &  
Prompt

AAA Business Supplies	Office Furniture	11-9811-I-01
Ace Hardware	Hardware	
Acme Awards	Awards	
ADT	Alarm Services	
Acme Pacific Repairs	dishwasher/sanitizer	
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Alhambra Water	Bottled Water	
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Animal Care & Equipment (ACE)	Kennel Supplies	
Animal Health & Sanitary Supply	Cleaning Supplies	
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Barco	Pet Litter Bags	
Bayer Health Care	Animal Meds	1323 <sup>41</sup>
Bay Area Communication Access	Translating Services	
Besam	Front Door	
Butler Co.	Medical Supplies	12,850 <sup>13</sup>
Butler Uniform	Uniforms	
CACDA	Membership Dues	
C Specialties	Disposable Litter Trays	
Campbell Pet Co.	Leashes	
Chameleon	Software	
Cintas First Aid	First Aid	
Close Feed	Animal Feed	
Commercial Laundry Repair	Dryer Repair	
Corporate Express	Office Supplies	
Fed Express	Shipping	
Grainger	Safety Items	
Hayward Rubber Stamp	Rubber Stamp	
Heska Corp.	Intra-Nasal Vaccines	3808 <sup>69</sup>

22

Hills Science Diet  
 Hi-Tech Wireless  
 Hollister Inc.

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 Idexx  
 J & J Enterprises

Ketch-All

Keystone Pest Control

Koefran

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MBA

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Monterey Bay

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Novartis Animal Health  
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 Patterson  
 Pfizer  
 Nat Food Express  
 Pryme

Schering-Plough

Smart & Final

Telepath/Ritron

Tri County Fire Protection  
 United Lab  
 Victor Medical

Vortex

Waxia

Western Allied  
 Western State Design  
 Wolf Camera

Zoo Medical

Food  
 Kenwood radios  
 Pet ID Bands 11-9811-I-01

Membership

Education Materials

Law Hand Book  
 Selv/Fiv tests Ø  
 Shirts

Ketch-All Poles

Pest Control

Animal Disposal

Field & Kennel Supplies

Printers

Pet Sympathy Cards

Cremation

Pine Cat Litter

Capstar (14157)  
 dishwasher/sanitizer repair

Licenses (tags)  
 Rx Labels  
 Revolution (7545 45)

Radio Products

Microchips

Misc.

Radio Products

Fire Extn.  
 cleaning solvents  
 Medical

Meds.

Cleaning

Heating  
 washer/dryer repair  
 Camera

Med. Products (8457)

Zep  
 claims for PMT-474  
 1.1.1.

Laundry Supplies (735-)

## CLAIM FOR PAYMENT

Pursuant to Government Code Section 17561

## ANIMAL ADOPTION

For State Controller Use Only

(19) Program Number 00213

(20) Date Filed \_\_\_/\_\_\_/\_\_\_

(21) LRS Input \_\_\_/\_\_\_/\_\_\_

Program

213

(01) Claimant Identification Number <b>9801358</b>			<b>FIRM 1</b>		Reimbursement Claim Data		
(02) Claimant Name <b>City of Hayward</b>			(22) AA-1, (04)(A)(1)(g)			0	
County of Location <b>Alameda</b>			(23) AA-1, (04)(A)(2)(g)			0	
Street Address of P.O. Box <b>777 B Street</b>			(24) AA-1, (04)(A)(3)(g)	Suite		0	
City <b>Hayward</b>			(25) AA-1, (04)(B)(1)(g)	State <b>CA</b>		0	
Zip Code <b>94541</b>			(26) AA-1, (04)(B)(2)(g)			0	
Type of Claim	Estimated Claim		Reimbursement Claim		(27) AA-1, (04)(B)(3)(g)	15,219	
	(03) Estimated	<input type="checkbox"/>	(09) Reimbursement	<input checked="" type="checkbox"/>	(28) AA-1, (04)(B)(4)(g)	925	
	(04) Combined	<input type="checkbox"/>	(10) Combined	<input type="checkbox"/>	(29) AA-1, (04)(B)(5)(g)	138,491	
	(05) Amended	<input type="checkbox"/>	(11) Amended	<input type="checkbox"/>	(30) AA-1, (04)(B)(6)(g)	2,971	
Fiscal Year of Cost	(06)	(12) <b>2007-2008</b>	(31) AA-1, (04)(B)(7)(g)			10,805	
Total Claimed Amount	(07)	(13) <b>\$232,674</b>	(32) AA-1, (04)(B)(8)(g)			16,430	
LESS: 10% Late Penalty, not to exceed \$1,000			(14)	(33) AA-1, (04)(B)(9)(g)			25,003
LESS: Prior Claim Payment Received			(15)	(34) AA-1, (04)(B)(10)(g)			0
Net Claimed Amount			(16)	(35) AA-1, (06)			22
Due from State	(08)	(17) <b>\$232,674</b>	(36)				
Due to State		(18)					

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

10-1-1186-11

Date

Debra Auker

Finance Director

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number 916-471-5521

Ext.

Cindy Sconce, MAXIMUS

E-mail Address

cynthiasconce@maximus.com

Program <b>213</b>	<b>MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY</b>						<b>FORM AA-1</b>	
<b>(01) Claimant:</b> City of Hayward		<b>(02) Type of Claim</b> Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>			<b>Fiscal Year</b> 2007-2008			
<b>(03) Department</b>								
<b>Direct Costs</b>		<b>Object Accounts</b>						
<b>(04) Reimbursable Components</b>		(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>A. One-Time Costs</b>		Salaries	Benefits	Materials & Supplies	Contract Services	Travel & Training	Fixed Assets	Total
1. Policies and Procedures								
2. Training								
3. Computer Software								
<b>B. Ongoing Costs</b>								
1. Acquiring Space/Facilities								
2. Renovating Facilities								
3. Care of Dogs & Cats				\$15,219				\$15,219
4. Care of Other Animals				\$925				\$925
5. Holding Period		\$87,875	\$50,616					\$138,491
6. Feral Cats		\$1,885	\$1,086					\$2,971
7. Lost and Found Lists		\$6,856	\$3,949					\$10,805
8. Non-Medical Records		\$8,107	\$4,669		\$3,654			\$16,430
9. Veterinary Care				\$7,708	\$17,295			\$25,003
10. Procuring Equipment								
<b>(05) Total Direct Costs</b>		\$104,723	\$60,320	\$23,852	\$20,949			\$209,844
<b>Indirect Costs</b>								
<b>(06) Indirect Cost Rate</b>		[From ICRP] Salary and Wages			21.80%			
<b>(07) Total Indirect Costs</b>		[Line (06)(a) x line(05)(a)] or [{"Line(06) x line (05)(a)} + line (05)(b)]						
<b>(08) Total Direct and Indirect Costs</b>		[Line(05)(g) + line(07)]						
<b>Cost Reduction</b>		10-1-1186-11						
<b>(09) Less: Offsetting Savings</b>								
<b>(10) Less: Other Reimbursements</b>								
<b>(11) Total Claimed Amount</b>		{Line(08) - {Line (09) + Line(10)}}						
		\$232,674						

Program <b>213</b>	<b>MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL</b>	FORM <b>AA-2</b>
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(01) Claimant: <b>City of Hayward</b>	(02) Fiscal year costs were incurred: <b>2007-2008</b>
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time	<input type="checkbox"/>	Policies and Procedures	<input type="checkbox"/>	Training	<input type="checkbox"/>	Computer Software
Ongoing	<input type="checkbox"/>	Acquiring Space/Facilities	<input type="checkbox"/>	Renovating Facilities	<input checked="" type="checkbox"/>	Care of Dogs & Cats
	<input type="checkbox"/>	Care of Other Animals	<input type="checkbox"/>	Holding Period	<input type="checkbox"/>	Feral Cats
	<input type="checkbox"/>	Lost and Found Lists	<input type="checkbox"/>	Non-Medical Records	<input type="checkbox"/>	Veterinary Care
	<input type="checkbox"/>	Procuring Equipment				

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<p><u>Care and maintenance for impounded stray or abandoned dogs and cats that die or are ultimately euthanized during the increased holding period.</u></p> <p><i>See attached care &amp; maintenance spreadsheet for details</i></p> <p style="text-align: right; margin-top: 200px;">11-9811-1-01</p>							\$15,219			
(05) Total ( ) Subtotal ( ) Page: _____ of _____							\$15,219			

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

FORM  
AA-2

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **2007-2008**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time	<input type="checkbox"/>	Policies and Procedures	<input type="checkbox"/>	Training	<input type="checkbox"/>	Computer Software
Ongoing	<input type="checkbox"/>	Acquiring Space/Facilities	<input type="checkbox"/>	Renovating Facilities	<input type="checkbox"/>	Care of Dogs & Cats
	<input checked="" type="checkbox"/>	Care of Other Animals	<input type="checkbox"/>	Holding Period	<input type="checkbox"/>	Feral Cats
	<input type="checkbox"/>	Lost and Found Lists	<input type="checkbox"/>	Non-Medical Records	<input type="checkbox"/>	Veterinary Care
	<input type="checkbox"/>	Procuring Equipment				

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<p><u>Care and maintenance for impounded stray or abandoned "Other" animals that die or are ultimately euthanized during the increased holding period.</u></p> <p><i>See attached care &amp; maintenance spreadsheet for details</i></p> <p align="right">11-9811-01</p>							\$925			
(05) Total ( ) Subtotal ( ) Page: _____ of _____							\$925			

<b>Program</b> <b>213</b>	<b>MANDATED COSTS ANIMAL ADOPTION COMPONENT/ACTIVITY COSTS DETAIL</b>	<b>FORM AA-2</b>
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(01) Claimant: <b>City of Hayward</b>	(02) Fiscal year costs were incurred: <b>2007-2008</b>
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<b>Ongoing</b>	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input checked="" type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
	<input type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

(04) Description of Expenses	Object Accounts					
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(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<b><u>Making the animals available for owner redemption as mandated.</u></b>										
5 ACA's (various)	\$23.36	57.60%	1560.00	\$36,442	\$20,990	\$57,432				
4 Records Clerk II (various)	\$27.05	57.60%	1248.00	\$33,758	\$19,445	\$53,203				
Tiana Scott, Sr. ACA	\$27.86	57.60%	156.00	\$4,346	\$2,503	\$6,850				
Jennie Comstock, Sr. Records Clerk	\$34.76	57.60%	156.00	\$5,423	\$3,123	\$8,546				
Hilary Drake, ACA Sup.	\$25.34	57.60%	312.00	\$7,906	\$4,554	\$12,460				
*The schedule rotates every three months for those who works on Saturday. The Sr. ACA and Sr. Records Clerk rotate hours. Each person will account for only 6 months of time due to the rotation.										
Th City of Hayward's animal shelter is open to the public on Saturdays from 11 am to 5 pm. Only the hours open to the public will count for employee hours. No field hours are included. Each employee works a 10 hr shift and is present during the 11-5 public hours.										
10-1-1186-11										

(05) Total ( ) Subtotal ( ) Page: _____ of _____	\$87,875	\$50,616	\$138,491
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<b>Program</b> <b>213</b>	<b>MANDATED COSTS</b> <b>ANIMAL ADOPTION</b> <b>COMPONENT/ACTIVITY COSTS DETAIL</b>	<b>FORM</b> <b>AA-2</b>
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(01) Claimant: <b>City of Hayward</b>	(02) Fiscal year costs were incurred: <b>2007-2008</b>
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<b>Ongoing</b>	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input checked="" type="checkbox"/> Feral Cats
	<input type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

(04) Description of Expenses	Object Accounts					
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(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training
<b><u>Verify whether a cat is feral or tame within the first three days of the required holding period.</u></b>										
ACA	46.48%	\$23.36	57.60%	32.88	\$768	\$442	\$1,211			
Sr. ACA	40.85%	\$27.86	57.60%	28.90	\$805	\$464	\$1,269			
Sr. Records Clerk	12.68%	\$34.76	57.60%	8.97	\$312	\$180	\$491			
* As the result of a time study the employees spent an average of 1 minutes 54 seconds per cat within the first 3 days of the required holding period to determine if the cat was feral or tame.										
<b>1.9 minutes</b>										
<b>2234 cats tested</b>										
<b>70.74 hours spent</b>										
10-1-1186-11										

(05) Total ( ) Subtotal ( )	Page: _____ of _____	\$1,885	\$1,086	\$2,971
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<b>Program</b> <b>213</b>	<b>MANDATED COSTS</b> <b>ANIMAL ADOPTION</b> <b>COMPONENT/ACTIVITY COSTS DETAIL</b>	<b>FORM</b> <b>AA-2</b>
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(01) Claimant: <b>City of Hayward</b>	(02) Fiscal year costs were incurred: <b>2007-2008</b>
---------------------------------------	--

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<b>Ongoing</b>	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
	<input checked="" type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<b><u>Provide various information to owners of lost animals and those who have found lost animals.</u></b>										
Lisa Pineda, Rec. Clerk II 25%	\$28.69	57.60%	60.00	\$1,721	\$992	\$2,713				
Adele Michael, Acting Rec. Sup 50%	\$30.09	57.60%	120.00	\$3,611	\$2,080	\$5,691				
Kathy Diminlig, Rec. Clerk II 25%	\$25.40	57.60%	60.00	\$1,524	\$878	\$2,402				
* The following employees spend 20 hours a month providing lost and found information to owners, including the time it takes to receive the information via phone or over the counter, updating the listings on a daily basis, providing the numbers and addresses of pounds or shelters in the vicinity and advice as to the means of publishing and disseminating information regarding lost animals.										
10-1-1186-11										
(05) Total ( ) Subtotal ( )				\$6,856	\$3,949	\$10,805				

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2007-2008**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<b><u>Maintain non-medical records on animals that are taken up, euthanized after the holding period, or impounded.</u></b>										
<b>4060 records</b>										
<b><u>Incoming Records</u></b>										
Records Clerk II	42.07%	57.60%	96.22	\$2,603	\$1,499	\$4,102				
Records Sup.	50.61%	57.60%	115.75	\$3,483	\$2,006	\$5,489				
ACA	7.32%	57.60%	16.74	\$391	\$225	\$616				
<i>* As a result of a time study the employees spent an average of 3 minutes 23 seconds (3.38) to enter the non medical record of an incoming animal.</i>										
<b><u>Final Disposition Records</u></b>										
Sr. Records Clerk	18.90%	57.60%	11.89	\$413	\$238	\$652				
Sr. ACA	8.54%	57.60%	5.37	\$150	\$86	\$236				
ACA	72.56%	57.60%	45.66	\$1,067	\$614	\$1,681				
<i>* As the result of a time study the employees spent an average of 56 seconds (.93) to list the final disposition on the non medical record.</i>										
<b><u>Chameleon Software</u></b>										
35% of it's use is related to this mandate \$10,440 * 35% = \$3,654										
<b>(05) Total ( ) Subtotal ( )</b>							<b>\$8,107</b>	<b>\$4,669</b>	<b>\$12,776</b>	<b>\$3,654</b>

Program  
**213**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

FORM  
AA-2

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2007-2008**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	Total Sal. & Ben.	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training
<p><b>Necessary and Prompt:</b> <u>Veterinary Costs</u> Total cost of eligible vet care = \$57,754.09 for necessary and prompt veterinary care.</p> <p>91.05% of all of the dogs and cats were strays</p> <p>32.89% of the eligible stray dogs and cats were euthanized after the holding period</p> <p>\$57,754.09 x 91.05%=\$52,585.10 \$52,585.10 x 32.89%=\$17,295.24</p> <p>The City of Hayward utilizes several veterinary clinics to provide necessary and prompt veterinary care for stray and abandoned animals that die during the holding period or are ultimately euthanized during the holding period. It does not include any cost for emergency services rendered, spay or neuter surgery, euthanasia, administration or rabies vaccination, or the cost to implant microchip identification.</p> <p><u>Vaccinations and other medications administered by the City of Hayward for "Necessary and Prompt" veterinary care</u></p> <p>same formula applies as above \$25,740.36 x 91.05%=\$23,436.60 \$23,436.60 x 32.89%=\$7,708.30</p>								\$17,295		
							\$7,708			
(05) Total ( ) Subtotal ( ) Page: _____ of _____							\$7,708	\$17,295		

# INDIRECT COST RATE PROPOSAL

**Claimant Name:** City of Hayward  
**Department:** Animal Services Bureau  
**Fiscal Year:** 2007-2008

Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
<b>Personnel Services:</b>				
1 Salaries & Wages	\$755,547			\$755,547
2 Part-time Wages & Overtime	\$192,927			\$192,927
3 Benefits <span style="float: right;">57.6%</span>	\$435,277			\$435,277
<b>SUBTOTAL:</b>	<b>\$1,383,752</b>			<b>\$1,383,752</b>
<b>Line Item Costs (Services, Supplies &amp; Other):</b>				
4 MAINTENANCE	\$4,313		\$4,313	
5 OFFICE SUPPLIES	\$4,794		\$4,794	
6 PRINTING	\$843		\$843	
7 FIELD SUPPLIES	\$122,446			\$122,446
8 DUES, PUBLICATIONS, BOOKS	\$441	\$559		
9 MEALS (MOU)	\$930			\$930
10 SPECIAL SERVICES-CLAIMS	\$123,170			\$123,170
11 PUBLICITY & COMMUNITY PROM	\$487			\$487
12 VEHICLE OPERATION	\$56,464		\$56,464	
13 TRAVEL, MEETINGS & MEALS				
14 OTHER EXPENSE	\$2,055		\$2,055	
15 EMPLOYEE SERVICES				
16 POSTAGE	\$32		\$32	
17 COMPUTER SUPPLIES	\$10,440			\$10,440
18 PRINTERS - UNDER \$1000	\$159		\$159	
19				
20				
21				
22				
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43	10-1-1186-11			
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48				
<b>PAGE 1 - SUBTOTAL:</b>	<b>\$326,574</b>	<b>\$559</b>	<b>\$68,659</b>	<b>\$257,474</b>

# INDIRECT COST RATE PROPOSAL

**Claimant Name:** City of Hayward  
**Department:** Animal Services Bureau  
**Fiscal Year:** 2007-2008

Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
49				
50				
51				
52				
53				
54				
55				
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57				
58				
59				
60				
61				
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84				
85				
86				
87				
88				
<b>PAGE 2 - SUBTOTAL:</b>				
<b>Total Line Item Costs - Page 1 and 2</b>	<b>\$326,574</b>	<b>\$559</b>	<b>\$68,659</b>	<b>\$257,474</b>
<b>TOTAL ALL EXPENDITURES:</b>	<b>\$1,710,325</b>			
<b>Cost Adjustments and/or Cost Plan Costs:</b>				
89 A-87 Cost Allocation	\$95,686		\$95,686	
90				
<b>COST ALLOCATION SUBTOTAL:</b>	<b>\$95,686</b>		<b>\$95,686</b>	
<b>TOTAL ALL COSTS:</b>	<b>\$1,806,011</b>		<b>\$164,345</b>	<b>\$1,641,225</b>
<b>CALCULATED INDIRECT COST RATE =</b>	<b>21.8%</b>	<b>\$164,345</b>	= Total allowable indirect costs	
<b>Rate is based on: Salaries</b>		<b>\$755,547</b>	= Total direct salaries	

REPORT ID: PWIS-MR423  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

CITY OF HAWAII  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
 MONTH ENDING DATE: 06/30/2008

REPORT PRINT DATE: 10/21/2008  
 PAGE NO. 1  
 TIME: 12:01

ACCOUNT NO FOOT	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
4000	2 ANIMAL SERVICES BUREAU					
4400	5 REVENUES	35,000.00-	35,000.00-	42,180.13-	0.00	7,180.13
4411	6 LICENSES AND PERMITS				0.00 *	
	8 ANIMAL LICENSES					
	11 LICENSES AND PERMITS	35,000.00-*	35,000.00-*	42,180.13-*	0.00 *	7,180.13 *
	TOTAL ..					
4500	6 FINES AND FORFEITURES				0.00 *	
	TOTAL ..				0.00 *	
4700	6 FROM OTHER AGENCIES					
4757	7 POLICE-REIMB FR OTHER AGENCIES				0.00 *	
	7 POLICE-REIMB FR OTHER AGENCIE	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
	TOTAL ..					
4800	6 FEES AND SERVICE CHARGES				0.00 *	
4801	7 MISCELLANEOUS FEES					
4824	8 POLICE-AC FEES AND SERVICES	40,000.00-	40,000.00-	26,796.62-	0.00	13,203.38-
4837	8 ANIMAL IMPOUNDING	18,000.00-	18,000.00-	14,491.26-	0.00	3,508.74-
4838	8 ANIMAL IMPOUNDING	0.00	0.00	217.70-	0.00	217.70
4859	8 SPAY & NEUTER DEPOSITS	24,000.00-	24,000.00-	17,552.98-	0.00	6,447.02-
4867	8 POLICE-AC-OWNER SERVICES	20,000.00-	20,000.00-	13,644.28-	0.00	6,355.72-
	8 POLICE-AC-VACCINATIONS	0.00	0.00	0.00	0.00 *	0.00 *
	8 MISCELLANEOUS FEES					
	TOTAL ..	102,000.00-*	102,000.00-*	72,702.84-*	0.00 *	29,297.16-*
4900	6 OTHER REVENUES				0.00 *	
	TOTAL ..	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
	REVENUES	137,000.00-*	137,000.00-*	114,882.97-*	0.00 *	22,117.03-*
5000	5 EMPLOYEE SERVICES					
5100	6 SALARIES	681,600.00	681,600.00	755,547.36	0.00	73,947.36-
5110	8 SALARIES-REGULAR TIME	2,179.00	2,179.00	1,404.92	0.00	774.08
5111	8 SALARIES-INCENTIVE PAY	0.00	0.00	32,214.51	0.00	32,214.51-
5120	8 SALARIES-WORKERS COMPENSATION	39,620.00	39,620.00	13,360.85	0.00	26,259.15
5121	8 SALARIES-HOLID PD NOT WORKED	71,321.00	71,321.00	60,234.78	0.00	11,086.22
5122	8 SALARIES-LEAVE PAID	0.00	0.00	4,386.08	0.00	4,386.08-
5123	8 SALARIES-OTHER LEAVE PAID	0.00	0.00	31,366.02	0.00	31,366.02-
5124	8 SALARIES-COMP TIME PAID	0.00	0.00	4,514.67	0.00	4,514.67-
5130	8 SALARIES-V.L. AT TERMINATION					

REPORT ID: FMIS-MR423  
 100 GENERAL FUND  
 1890 ANIMAL SERVICES BUREAU  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

CITY OF HAWAII  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
 MONTH ENDING DATE: 06/30/2008

REPORT PRINT DATE: 10/21/2008  
 PAGE NO. 3  
 TIME: 12:01

ACCOUNT NO FOOT	OBJ SUB T NOT	ACCOUNT DESCRIPTION	TOTAL	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
7122	8	COMPUTER SUPPLIES	3,040.00	3,040.00	10,440.00	0.00	7,400.00-	
7124	8	FACILITIES MAINTENANCE CHARGES	9,106.00	9,106.00	0.00	0.00	9,106.00	
7126	8	PRINTERS - UNDER \$1000	0.00	0.00	158.72	0.00	158.72-	
7170	8	DUES, PUBLICATIONS, BOOKS	824.00	824.00	441.00	0.00	383.00	
7180	8	MEALS (MOU)	95.00	95.00	930.00	0.00	835.00-	
TOTAL ..		SUPPLIES	87,915.03 *	87,915.03 *	140,084.27 *	0.00 *	52,169.24-*	
7200	6	SERVICES	57,317.00	57,317.00	76,850.10	100.00	19,633.10-	
7210	8	SPECIAL SERVICES- CLAIMS	475.00	475.00	0.00	0.00	475.00	
7215	8	SOFTWARE	1,615.00	1,615.00	487.00	0.00	1,128.00	
7250	8	PUBLICITY AND COMMUNITY PROM	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	
7276	7	COMPUTER CONTRACT SERVICES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	
SUBTOTAL ..		COMPUTER CONTRACT SERVICES	59,407.00 *	59,407.00 *	77,337.10 *	100.00 *	18,030.10-*	
TOTAL ..		SERVICES	57,317.00	57,317.00	76,850.10	100.00	19,633.10-	
7300	6	VEHICLE OPERATION	56,420.00	56,420.00	56,420.04	0.00	0.04-	
7320	8	VEHICLE MAINT & OPER RATE	21.00	21.00	43.97	0.00	22.97-	
7330	8	LOCAL MILEAGE, PARKING & TOLL	56,441.00 *	56,441.00 *	56,464.01 *	0.00 *	23.01-*	
TOTAL ..		VEHICLE OPERATION	1,083.00	1,083.00	0.00	0.00	1,083.00	
7400	6	TRAVEL, MEETINGS AND MEALS	1,083.00	1,083.00	0.00	0.00	1,083.00 *	
7410	8	TRAINING, EDUC, TRVL, MEETING, MEALS	1,083.00 *	1,083.00 *	0.00 *	0.00 *	1,083.00 *	
TOTAL ..		TRAVEL, MEETINGS AND MEALS	285.00	285.00	2,055.37	0.00	1,770.37-	
7500	6	OTHER EXPENSE	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	
7505	8	CREDIT CARD SERVICE CHARGE	285.00	285.00	2,055.37	0.00 *	1,770.37-*	
7515	7	COMPUTER TRAINING & EDUCATION	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *	
SUBTOTAL ..		COMPUTER TRAINING & EDUCATION	285.00 *	285.00 *	2,055.37 *	0.00 *	1,770.37-*	
TOTAL ..		OTHER EXPENSE	205,131.03 *	205,131.03 *	275,940.75 *	100.00 *	70,909.72-*	
TOTAL ..		SUPPLIES AND SERVICES	21,650.00 *	21,650.00 *	0.00 *	0.00 *	21,650.00 *	
8000	5	CAPITAL EXPENSE	21,650.00	21,650.00	0.00	0.00	21,650.00	
8100	6	PURCHASES - EQUIPMENT	21,650.00	21,650.00	0.00	0.00	21,650.00	
8110	8	FIELD & OPF EQUIP (OVER \$1000)	21,650.00 *	21,650.00 *	0.00 *	0.00 *	21,650.00 *	
TOTAL ..		PURCHASES - EQUIPMENT	8400	6	PURCHASES - VEHICLES			

REPORT ID: PMIS-MR423  
 100 GENERAL FUND  
 1892 ANIMAL CNTRL-SPAY/NEUTER FEES  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

C I T Y O F H A Y W A R D  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
 MONTH ENDING DATE: 06/30/2008

REPORT PRINT DATE: 10/21/2008  
 PAGE NO. 5  
 TIME: 12:01

ACCOUNT NO FOOT	ACCOUNT DESCRIPTION	CURRENT BUDGET	YTD PROBATE	YTD REVENUE/EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
4000	ANIMAL CNTRL-SPAY/NEUTER FEES	60,000.00-	60,000.00-	49,059.75-	0.00	10,940.25-
4800	REVENUES					
4838	FEES AND SERVICE CHARGES					
	SPAY & NEUTER DEPOSITS					
	FEES AND SERVICE CHARGES	60,000.00-*	60,000.00-*	49,059.75-*	0.00 *	10,940.25-*
TOTAL ..						
4900	OTHER REVENUES					
4921	COMMISSIONS ON VENDING & TEL.					
	COMMISSIONS ON VENDING & TEL.					
SUBTOTAL ..		0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..						
	OTHER REVENUES					
TOTAL ..		60,000.00-*	60,000.00-*	49,059.75-*	0.00 *	10,940.25-*
	REVENUES					
5000	EMPLOYEE SERVICES					
5100	SALARIES					
	SALARIES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..						
5200	EMPLOYEE BENEFITS					
	EMPLOYEE BENEFITS	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..						
	EMPLOYEE SERVICES					
TOTAL ..		0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
6000	MAINTENANCE AND UTILITIES					
6100	MAINTENANCE					
	MAINTENANCE	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..						
6200	UTILITIES					
	UTILITIES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..						
	UTILITIES					
TOTAL ..		0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
7000	SUPPLIES AND SERVICES					
7100	SUPPLIES					
	SUPPLIES AND SERVICES	0.00 *	0.00 *	0.00 *	0.00 *	0.00 *
TOTAL ..						
	SUPPLIES AND SERVICES					
TOTAL ..		0.00 *	0.00 *	0.00 *	0.00 *	0.00 *

REPORT ID: FMIS-MR423  
 100 GENERAL FUND  
 1892 ANIMAL CNTRL-SPAY/NEUTER FEES  
 PROGRAM MANAGER: ANIMAL SERVICES MANAGER

C I T Y O F H A Y W A R D  
 SUMMARY REVENUE AND EXPENDITURES REPORT  
 MONTH ENDING DATE: 06/30/2008

REPORT PRINT DATE: 10/21/2008  
 PAGE NO. 7  
 TIME: 12:01

ACCOUNT NO FOOT \*\*\*\*\* ACCOUNT DESCRIPTION \*\*\*\*\*  
 OBJ SUB T NOTE \*\*\*\*\*  
 \*\*\*\*\*

TOTAL .. 11-98111-1  
 EXPENSE TRANSFERS  
 ANIMAL CNTRL-SPAY/NEUTER FEES

	TOTAL	CURRENT BUDGET	YTD PRORATE	YTD REVENUE/ EXPENDITURES	ENCUMBRANCES	BUDGET BALANCE
TOTAL EXPENSE	46,785.14	46,785.14	46,320.28	0.00	0.00	464.86
TOTAL REVENUE	60,000.00-	60,000.00-	49,059.75-	0.00	0.00	10,940.25-
NET EXPENSE	13,214.86-*	13,214.86-*	2,739.47-*	0.00 *	0.00 *	10,475.39-*

\*\*\*\*\* END OF REPORT \*\*\*\*\*

City of Hayward  
OMB A-87 Cost Allocation Plan

Department	1875 Our Kds Contract	1877 Avoid the 21 Grant	1879 Saturation DUL Grant	1880 Crossing Guards	1882 CYSA- TANF DSO	1883 CYSA- TANF Case Mgmt	1884 CYSA- TANF LSA	1889 UHP Cops in School	1890 Animal Svcs	1892 Animal Control
1 1401 City Clerk	\$385	\$0	\$0	\$154	\$385	\$128	\$257	\$0	\$2,053	\$0
2 1201 City Manager	1,700	0	0	680	1,700	567	1,133	0	9,067	0
3 1711 Finance - Admin	359	0	0	34	346	109	241	0	1,978	14
4 1721 Finance - Accounting	1,334	0	0	508	1,471	431	891	0	9,124	18
5 Fin - Building Use	0	0	0	0	0	0	0	0	6,710	0
6 1741 Finance - Purchasing	1,108	0	0	333	1,095	359	740	0	5,975	14
7 1742 Finance - Central Services	643	0	0	238	641	212	429	0	3,440	2
8 1731 Finance - Revenue	0	0	0	0	0	0	0	0	18,306	0
9 1601 Human Resources Admin	3,419	0	0	1,377	3,419	1,140	2,279	0	38,985	0
10 1611 HR - Misc Benefits	7,310	0	0	2,924	7,310	2,437	4,873	0	95,638	0
<b>TOTAL CURRENT ALLOCATIONS</b>	<b>16,258</b>	<b>0</b>	<b>0</b>	<b>6,248</b>	<b>16,367</b>	<b>5,383</b>	<b>10,843</b>	<b>0</b>		<b>48</b>

EMP # EMPLOYEE NAME JOB# POSITION TITLE RATE STEP SEX ETH

3553	ATAGI, CHRISTOPHER R	169	COMMUNITY SERVICE OFFICER	25.25	03	M	A
2625	CLEFWATER, PHILOMENA A	169	COMMUNITY SERVICE OFFICER	27.65	05	F	H
3492	COLTON, JONATHAN J	169	COMMUNITY SERVICE OFFICER	26.40	04	M	W
3459	COSGROVE, JULIAN M	169	COMMUNITY SERVICE OFFICER	26.40	04	M	B
2141	COWLES, FELISA M	169	COMMUNITY SERVICE OFFICER	27.65	05	F	F
2382	CUNHA, BERNARD M	706	JAIL MANAGER	43.71	05	M	W
1086	DOUGLTY, EARL E	142	JAIL SUPERVISOR	33.90	05	M	W
3477	DROST, MATTHEW D	169	COMMUNITY SERVICE OFFICER	26.40	04	M	W
2308	EAKIN, GAILL	142	JAIL SUPERVISOR	33.90	05	F	W
2672	EAKIN, RAYMOND L	169	COMMUNITY SERVICE OFFICER	27.65	05	M	W
3024	ELARDO, MICHAEL S	142	JAIL SUPERVISOR	32.34	05	M	W
1334	FULLER, JOHN T	169	COMMUNITY SERVICE OFFICER	27.65	05	M	W
1836	HONG, GENE	169	COMMUNITY SERVICE OFFICER	27.65	05	M	A
3025	JARA, SERGIO A	169	COMMUNITY SERVICE OFFICER	27.65	05	M	H
3614	JOHNSON, ERIKA L	169	COMMUNITY SERVICE OFFICER	23.09	01	F	W
3190	MILLS, TINA L	169	COMMUNITY SERVICE OFFICER	27.65	05	F	W
3284	PRIEST-MORGAN, ROZALYNN	169	COMMUNITY SERVICE OFFICER	27.65	05	F	B

100-1848 ANIMAL SERVICES BUREAU

3634	ARAFILIS, JIENYMARIE	181	ANIMAL CARE ATTENDANT	18.48	01	F	U
3427	AVILA, MICHAEL J	181	ANIMAL CARE ATTENDANT	18.48	01	M	W
3546	BARBY, KRISTIN J	181	ANIMAL CARE ATTENDANT	18.48	01	F	W
3668	BETHEA, ALISHA R	181	ANIMAL CARE ATTENDANT	18.48	01	F	F
3060	BLANCAS, CAROLINA B	181	ANIMAL CARE ATTENDANT	19.25	02	F	M
3460	BOWIE, MYLES K	143	RECORDS SUPERVISOR	30.08	05	F	W
2868	COMSTOCK, JENNIE M	181	ANIMAL CARE ATTENDANT	18.48	01	F	H
3622	COSTA, HEATHER D	120	POLICE RECORDS CLERK II	21.98	01	F	W
3461	DIMANLIG, KATHLEEN R	181	ANIMAL CARE ATTENDANT	20.89	05	F	W
3233	DRAKE, HILARY J	181	ANIMAL CARE ATTENDANT	20.89	04	F	A
3431	GOODNESS, JESSICA A	181	ANIMAL CARE ATTENDANT	21.93	05	F	W
3182	HORNE, DONNA L	181	ANIMAL CARE ATTENDANT	21.93	05	F	W
3490	KOLLER, KYIE S	181	ANIMAL CARE ATTENDANT	18.48	05	F	W
3059	KUILAS, CARA	144	ANIMAL SERVICES SUPERVISOR	30.47	05	M	W
3448	MALLORY, JUSTIN J	181	ANIMAL CARE ATTENDANT	20.89	04	M	W
3448	MALLORY, JUSTIN J	181	ANIMAL CARE ATTENDANT	21.93	05	F	F
1807	MCDONALD, AIMEE S	181	POLICE RECORDS CLERK II	21.93	05	F	W
3348	MICHAEL, ADELE	120	POLICE RECORDS CLERK II	26.04	05	F	W
3092	PACHECO, DANNY	181	ANIMAL CARE ATTENDANT	21.93	05	M	W
3491	PIERCE, CLINTON R	181	ANIMAL CARE ATTENDANT	18.48	01	M	U
3423	PINEDA, LISA D	120	POLICE RECORDS CLERK II	24.83	04	F	F
2960	PITZKE, MICHAEL L	181	ANIMAL CARE ATTENDANT	21.93	05	F	W
3507	RAPPA, HEATHER N	181	ANIMAL CARE ATTENDANT	20.02	03	F	F
2864	SANCHEZ JR, PAUL	181	ANIMAL CARE ATTENDANT	44.70	05	M	M
3467	SCOTT, TIANNA	714	ANIMAL SERVICES MANAGER	24.11	04	F	F
3338	YOUNG, TRACT L	145	ANIMAL SHELTER SUPERVISOR	25.30	04	F	W
		185	ANIMAL CONTROL OFFICER				

100-1850 PUBLIC SAFETY COMMUNICATIONS

3609	ARTEAGA-LARGENT, YVETTE D	165	COMMUNICATIONS OPERATOR	28.25	02	F	O
1760	BAILLEY, JENNIE F. W	165	COMMUNICATIONS OPERATOR	32.72	05	F	W
1462	BETHEA, LEAH F	165	COMMUNICATIONS OPERATOR	32.72	05	F	W

Also known as SA Rec Clerk

ACA

2,080	1800
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\$18.48

\$18.48

\$18.48

\$18.48

\$21.93

\$19.25

\$21.93

\$20.89

\$21.93

\$18.48

\$20.89

\$21.93

\$21.93

\$18.48

\$21.93

\$20.02

avg. ACA	\$20.22	\$23.36
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11-9811-01



Cats and Dogs 198.80  
 Others 10.69

SB90 Animals Outcomed Between 1/1/2008 and 12/31/2008

~~SACRAMENTO~~

Hayward

	Cats	Dogs	Others
Total All Animals (includes feral cats)	2,404	1,373	283
Feral Cats	44		
Total Eligible Animals	2,234	1,205	240
Total Eligible Animals that Died or were Euthanized after holding period.	787	344	89
Total Number of Eligible Days <i>Criteria differs for Dogs and Cats vs. Other</i>	1568	687	137

Animal Type	Animal ID	Total	Intake	Type	Outcome	Type	Total Days Impounded	Eligible Days
CAT	A054832	1	09/23/2007	OWNER SUR	01/01/2008	ADOPTION	101	0
CAT	A055265	1	10/26/2007	STRAY	01/01/2008	ADOPTION	68	0
CAT	A055308	1	10/31/2007	STRAY	01/01/2008	ADOPTION	63	0
CAT	A055444	1	11/10/2007	STRAY	01/01/2008	ADOPTION	53	0
CAT	A055681	1	11/28/2007	STRAY	01/01/2008	ADOPTION	35	0
CAT	A055699	1	11/29/2007	OWNER SUR	01/01/2008	ADOPTION	34	0
CAT	A055853	1	12/11/2007	STRAY	01/01/2008	ADOPTION	22	0
CAT	A054783	1	09/20/2007	STRAY	01/02/2008	ADOPTION	105	0
CAT	A055182	1	10/18/2007	OWNER SUR	01/03/2008	ADOPTION	78	0
CAT	A055664	1	11/25/2007	STRAY	01/03/2008	ADOPTION	40	0
CAT	A055680	1	11/28/2007	STRAY	01/04/2008	ADOPTION	38	0
CAT	A054675	1	09/14/2007	STRAY	01/05/2008	ADOPTION	114	0
CAT	A054707	1	09/15/2007	STRAY	01/05/2008	ADOPTION	113	0
CAT	A055091	1	10/13/2007	STRAY	01/05/2008	ADOPTION	85	0
CAT	A055093	1	10/13/2007	STRAY	01/05/2008	ADOPTION	85	0
CAT	A055840	1	12/14/2007	STRAY	01/05/2008	ADOPTION	23	0
CAT	A055947	1	12/28/2007	STRAY	01/05/2008	ADOPTION	9	0
CAT	A054706	1	09/15/2007	STRAY	01/07/2008	ADOPTION	115	0
CAT	A055841	1	12/14/2007	STRAY	01/07/2008	ADOPTION	25	0
CAT	A055842	1	12/14/2007	STRAY	01/07/2008	ADOPTION	25	0
CAT	A055949	1	12/28/2007	STRAY	01/07/2008	ADOPTION	11	0
CAT	A056064	1	01/08/2008	STRAY	01/08/2008	ADOPTION	1	0
CAT	A056065	1	01/08/2008	STRAY	01/08/2008	ADOPTION	1	0
CAT	A056066	1	01/08/2008	STRAY	01/08/2008	ADOPTION	1	0
CAT	A056067	1	01/08/2008	STRAY	01/08/2008	ADOPTION	1	0
CAT	A056069	1	01/08/2008	STRAY	01/08/2008	ADOPTION	1	0
CAT	A056070	1	01/08/2008	STRAY	01/08/2008	ADOPTION	1	0
CAT	A056005	1	01/02/2008	STRAY	01/09/2008	ADOPTION	8	0
CAT	A052181	1	05/05/2007	STRAY	01/10/2008	ADOPTION	251	0
CAT	A055353	1	11/04/2007	CONFISCATE	01/10/2008	ADOPTION	68	0

10-1-1186-11

**Fiscal Year 07/08 Medical Totals**

**Medications:**

Bayer: \$3904.89

Butler: \$9263.10

IDEXX: \$261.43

Novartis: \$1111.32

Pfizer: \$4524.60

Vortech: \$966.38

**TOTAL: \$19,031.72**

**Vaccinations:**

Heska: \$3,631.57

Butler: \$3,077.07

**TOTAL: \$6,708.64**

**Veterinary Fees/Contract Fees:**

Noble Veterinary Clinic: \$442.00

Grove Way Veterinary Clinic: \$279.26

Eden Pet Hospital: \$57,032.83

**TOTAL: \$57,754.09**

11-9811-01

**GRAND TOTAL: \$83,494.45**

# HLP, INC

Chameleon Software Products  
 2595 S. Lewis Way, Ste. B-124  
 Lakewood, CO 80227

# Invoice

Date	Invoice #
12/1/2008	5083

Bill To
City of Hayward Animal Control Attn: Paul Sanchez 300 West Winton Avenue Hayward, CA 94544

Services Provided To
City of Hayward Animal Control Attn: Paul Sanchez 300 West Winton Avenue Hayward, CA 94544

Account #	P.O. No.	Due Date	FEIN
HWRD	120934	12/31/2008	86-0487620

Q...	Description	Rate	Amount
10	Chameleon/CMS Software Annual Support & Maintenance * Licensed for 1 single Server & 9 Workstations  Please Note New Remittance Address: Chameleon Software Products 2595 S. Lewis Way, Ste.B-124 Lakewood, CO 80227  Sales Tax	960.00	9,600.00
		8.75%	840.00
Period Covered - 1 year from invoice date		<b>Total</b>	\$10,440.00
		<b>Balance Due</b>	\$10,440.00

Please make checks payable to HLP, Inc. Please note that a late fee will be charged monthly after 60 days.

Phone #	Fax #	E-mail	Web Site
800-459-8376	866-844-3924	Accounting@chameleonbeach....	www.chameleonbeach.com

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-06A

ANIMAL ADOPTION

MAY 7, 2002

11-9811-I-01

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Animal Adoption (AA) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. It increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive necessary and prompt veterinary care.

On January 25, 2001, the COSM determined that Chapter 752/98 established costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

**Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a direct result of this mandate, is eligible to claim reimbursement of these costs.

**Filing Deadlines**

**A. Initial Claims**

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. All claims must be filed with the SCO and be delivered or postmarked on or before **September 4, 2002**. Estimated claims for the 2001-02 fiscal year must also be delivered or postmarked on or before **September 4, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. The claiming period for the reimbursable activities listed in **IV.**, beginning on page 3 of the P's and G's, are as follows:

- **IV. A. 1., 2., 3. - One Time Activities**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 1. - Acquisition of Additional Space and/or Construction of New Facilities (Food and Agriculture Code Sections {F & AC §§} 31108, 31752, and 31753).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 2. - Remodeling/Renovating Existing Facilities (F & AC §§ 31108, 31752, and 31753).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 3. - Care and Maintenance of Impounded Stray or Abandoned Dogs and Cats (F & AC §§ 31108 and 31752).**

Claiming Period - Fiscal years 1999-00 to 2000-01<sup>1</sup>.

- **IV. B. 4. - Care and Maintenance of Impounded Stray or Abandoned Animals (F & AC § 31753).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 5. - Agencies Using the Holding Period of Four Business Days after the Day of Impoundment (F & AC §§ 31108, 31752, and 31753).**

**Animals Other than Cats and Dogs**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

**Impounded Dogs and Cats**

Claiming Period - Fiscal year 1999-00 to 2000-01.

- **IV. B. 6. - Feral Cats (F & AC § 31752.5).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 7. - Lost and Found Lists (F & AC § 32001).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 and 2000-01.

- **IV. B. 8. - Maintaining Non-Medical Records (F & AC § 32003).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 and 2000-01.

- **IV. B. 9. - Necessary and Prompt Veterinary Care (Civil Code §§ 1834 and 1846).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 and 2000-01.

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<sup>1</sup> Claiming period was previously listed as January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 10. - Procurement of Medical, Kennel, and Computer Equipment**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted.**

### **B. Estimated Claims**

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

### **Minimum Claim Cost**

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars (\$200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds \$200, even if the individual school district's, direct service district's, or special district's claims do not each exceed \$200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

### **Reimbursement of Claims**

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that

identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

If a documented time study is the basis for claimed time spent in implementing the provisions of **IV. B. 3.** of the P's and G's, attach the time records with the claim. The Controller's Office will review the documented time study for precision and reliability. For information on the Time Study Method, refer to pages 7 and 8 of the P's and G's.

### **Audit of Costs**

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

### **Retention of Claiming Instructions**

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at [www.sco.ca.gov/ard/local/locreim/index.htm](http://www.sco.ca.gov/ard/local/locreim/index.htm).

### **Address for Filing Claims**

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

## PARAMETERS AND GUIDELINES

11-9811-I-01

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

### *Animal Adoption*

#### **I. Summary of the Mandate**

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive “necessary and prompt veterinary care.”

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a

mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);

4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001)†1-9811-l-01
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

## **II. Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## **III. Period of Reimbursement**

Government Code section 17557, as amended by Statutes of 1998, Chapter 681 (which became effective on September 22, 1998), states that a test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. On December 22, 1998, the County of Los Angeles filed the test claim for this mandated program, establishing eligibility for reimbursement beginning on or after July 1, 1997.

However, except for the amendments to Food and Agriculture Code sections 31108 and 31752, Statutes of 1998, Chapter 752 became operative and effective on January 1, 1999. Therefore, except for the amendments to Food and Agriculture Code sections 31108 and 31752, the costs incurred for Statutes of 1998, Chapter 752 are eligible for reimbursement on or after January 1, 1999.

Section 21 of Statutes of 1998, Chapter 752 establishes an operative date of July 1, 1999 for the amendments to Food and Agriculture Code section 31108 (holding period for stray dogs) and Food and Agriculture Code sections 31752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code sections 31108 and 31752, as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years’ costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If the total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

#### **IV. Reimbursable Activities**

For each eligible claimant, all direct and indirect costs of labor, materials, supplies, fixed assets, contracted services, training and travel for the performance of the activities listed below are eligible for reimbursement.

Except as specified in Component (B)(3) and (4), reimbursement claims for the performance of the activities listed below shall be based on actual or estimated costs as provided in Government Code section 17560.

##### **A. One Time Activities**

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in Section IV (B) of these parameters and guidelines. (One-time per employee.)
3. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

##### **B. Ongoing Activities**

1. Acquisition of Additional Space and/or Construction of New Facilities

Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from

reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

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Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board

meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

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## 2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or

abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

3. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)

Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

#### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- a. Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- b. Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);

- c. Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- d. Owner relinquished dogs and cats; and 11-9811-I-01
- e. Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of dogs and cats.
  - c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
  - d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study

supports a fixed-cost approach such as an animal day (i.e., dog-day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- i. Reflect an after-the-fact distribution of each employee's actual activity;
  - ii. Account for the total activity for which each employee is compensated;
  - iii. Account for the total labor hours of the month;
  - iv. Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
  - v. Document, by signature or initials and date, supervisor approval.
4. Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, § 31753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that die during the increased holding period or are ultimately euthanized.

#### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

- a. Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- b. Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- c. Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- d. Owner relinquished animals; and

- e. Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method –Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section 31753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of the animals specified in Food and Agriculture Code section 31753.
  - c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 31753 by 365 = yearly census of animals specified in Food and Agriculture Code section 31753.
  - d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 31753 = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized, by each reimbursable day (four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the

eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- i. Reflect an after-the-fact distribution of each employee's actual activity; 11-9811-l-01
  - ii. Account for the total activity for which each employee is compensated;
  - iii. Account for the total labor hours of the month;
  - iv. Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
  - v. Document, by signature or initials and date, supervisor approval.
5. Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 31108, 31752, 31753)

Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 31753, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Beginning July 1, 1999 - For impounded dogs and cats, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

6. Feral Cats (Food & Agr. Code, § 31752.5)

Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

7. Lost and Found Lists (Food & Agr. Code, § 32001)

Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on “lost and found” lists maintained by the local agency; 11-9811-l-01
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

8. Maintaining *Non-Medical* Records (Food & Agr. Code, § 32003)

Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and
- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

9. “Necessary and Prompt Veterinary Care” (Civ. Code, §§ 1834 and 1846)

Beginning January 1, 1999 - Providing “necessary and prompt veterinary care” for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding

period or are ultimately euthanized, during the holding periods specified in Statutes of 1998, Chapter 752.

“Necessary and prompt veterinary care” means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

#### Population Exclusions

Eligible claimants are *not* entitled to reimbursement for providing “necessary and prompt veterinary care” to the following population of animals:

- a. Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- b. Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- c. Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- d. Owner relinquished animals; and
- e. Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injure cats and dogs (Pen. Code, § 597f, subd. (b));

- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

11-9811-I-01

10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

**V. Claim Preparation and Submission**

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of these Parameters and Guidelines.

**A. Direct Costs**

Direct costs are defined as costs that can be traced to specific goods, services, programs, activities, or functions and shall be supported by the following cost element information:

1. **Salaries and Benefits**

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.

Reimbursement for personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer’s contributions to social security, pension plans, insurance, and worker’s compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. **Materials and Supplies**

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases

shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services 11-9811-I-01  
Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach consultant invoices to the claim.
4. Travel  
Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.
5. Training  
The cost of training an employee to perform the mandated activities, as specified in Section IV (A) of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.
6. Fixed Assets  
List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset that is used for the purposes of the mandated program is reimbursable.

#### B. Indirect Costs

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

## **VI. Supporting Data**

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate. All documentation in support of claimed costs shall be made available to the State Controller's Office, as may be requested. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

## **VII. Offsetting Savings and Other Reimbursements**

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source shall be identified and deducted from this claim. These sources shall include, but not be limited to, rewards received under the authority of Civil Code section 1845; licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f; other state funds, and federal funds. The fees and fines received pursuant to Food and Agriculture Code section 30652 shall be deducted from the claim according to the priority specified in the statute and stated below:

- First, to pay fees for the issuance of dog license tags pursuant to Food and Agriculture Code section 30652, subdivision (a);
- Second, in accordance with Food and Agriculture Code section 30652, subdivision (b), any excess revenue held after the payment of dog license tags shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 31108, and all ordinances that are made pursuant to Division 14. Costs incurred under Food and Agriculture Code section 31108 are specified in Section IV (B) (1), (2), (3), and (5), and Section IV (A) of these parameters and guidelines. Any or all excess revenue must be applied to the costs incurred under Food and Agriculture Code section

31108 before any revenue can be applied to subdivisions (c) and (d) of Food and Agriculture Code section 30652.

**VIII. State Controller's Office Required Certification**

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's 1996-1997 claiming instructions, for those costs mandated by the state contained herein.

**IX. Parameters and Guidelines Amendments**

Pursuant to title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original Parameters and Guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for the fiscal year.

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561  <b>ANIMAL ADOPTION</b>			<b>For State Controller Use Only</b>	<b>Program</b>
			(19) Program Number 00213	<b>213</b>
			(20) Date Filed ___/___/___	
			(21) LRS Input ___/___/___	
(01) Claimant Identification Number			<b>Reimbursement Claim Data</b>	
(02) Claimant Name			(22) AA-1, (04)(A)(1)(g)	11-9811-I-01
(03) County of Location			(23) AA-1, (04)(A)(2)(g)	
(04) Street Address or P.O. Box			(24) AA-1, (04)(A)(3)(g)	
(05) City			(25) AA-1, (04)(B)(1)(g)	
(06) State			(26) AA-1, (04)(B)(2)(g)	
(07) Zip Code			(27) AA-1, (04)(B)(3)(g)	
(08) Estimated Claim <input type="checkbox"/>			(28) AA-1, (04)(B)(4)(g)	
(09) Reimbursement Claim <input type="checkbox"/>			(29) AA-1, (04)(B)(5)(g)	
(10) Combined <input type="checkbox"/>			(30) AA-1, (04)(B)(6)(g)	
(11) Amended <input type="checkbox"/>			(31) AA-1, (04)(B)(7)(g)	
(12) Fiscal Year of Cost			(32) AA-1, (04)(B)(8)(g)	
(13) Total Claimed Amount			(33) AA-1, (04)(B)(9)(g)	
(14) Less: 10% Late Penalty, not to exceed \$1,000			(34) AA-1, (04)(B)(10)(g)	
(15) Less: Prior Claim Payment Received			(35) AA-1, (06)	
(16) Net Claimed Amount			(36)	
(17) Due from State				
(18) Due to State				
<b>(37) CERTIFICATION OF CLAIM</b>				
<p>In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 752, Statutes of 1998, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 752, Statutes of 1998.</p> <p>The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 752, Statutes of 1998 set forth on the attached statements.</p>				
Signature of Authorized Officer			Date	
_____			_____	
Type or Print Name			Title	
_____			_____	
(38) Name of Contact Person for Claim			Telephone Number ( ) - Ext.	
_____			E-Mail Address	
_____			_____	

<b>Program</b> <b>213</b>	<b>ANIMAL ADOPTION</b> <b>Certification Claim Form</b> <b>Instructions</b>	<b>FORM</b> <b>FAM-27</b>
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- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form AA-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form AA-1, line (11).
- (14) **Filing Deadline. Initial Claims of Ch. 752/98.** If the reimbursement claims for the period January 1, 1999, to June 30, 1999, and fiscal years 1999-00 through 2000-01 are filed after **September 4, 2002**, the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or \$1,000, whichever is less.  
  
In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17) Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., AA-1, (04)(A)(1)(f), means the information is located on form AA-1, line (04)(A)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 34.19% should be shown as 34. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

**SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:**

**Address, if delivered by U.S. Postal Service:**

**OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 P.O. Box 942850  
 Sacramento, CA 94250**

**Address, if delivered by other delivery service:**

**OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 3301 C Street, Suite 500  
 Sacramento, CA 95816**

<b>Program 213</b>	<b>MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY</b>	<b>FORM AA-1</b>
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(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement <input type="checkbox"/> 11-9811-I-01	19__/20__
	Estimated <input type="checkbox"/>	

(03) Department	
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<b>Direct Costs</b>	<b>Object Accounts</b>
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(04) Reimbursable Components	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Salaries	Benefits	Materials & Supplies	Contract Services	Travel & Training	Fixed Assets	Total
<b>A. One-Time Costs</b>							
1. Policies and Procedures							
2. Training							
3. Computer Software							
<b>B. Ongoing Costs</b>							
1. Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats							
4. Care of Other Animals							
5. Holding Period							
6. Feral Cats							
7. Lost and Found Lists							
8. Non-Medical Records							
9. Veterinary Care							
10. Procuring Equipment							
(05) Total Direct Costs							

<b>Indirect Costs</b>
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(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	

<b>Cost Reduction</b>
-----------------------

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

<b>Program 213</b>	<b>ANIMAL ADOPTION CLAIM SUMMARY Instructions</b>	<b>FORM AA-1</b>
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. 11-9811-I-01
- Form AA-1 must be filed for a reimbursement claim. Do not complete form AA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AA-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form AA-1 should be completed for each department.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form AA-2, line (05), columns (d) through (i) to form AA-1, block (05), columns (a) through (f) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (g).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.
- (07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. Reimbursement received from any source shall be identified and deducted from this claim. Sources shall include, but are not limited to, rewards received under authority of Civil Code § 1845, licensing fees and fines received and applied pursuant to Food and Agriculture Code Section (F & AC §) 30652, Government Code Section 28502, and Penal Code Section 597f, and other state funds, and federal funds. Fees and fines received pursuant to F & AC § 30652 shall be deducted according to the priority specified on page 15 of the P's and G's.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

<b>Program</b> <b>213</b>	<b>MANDATED COSTS</b> <b>ANIMAL ADOPTION</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>AA-2</b>
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(01) Claimant	(02) Fiscal Year
---------------	------------------

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed. 11-9811-1-01

<b>One-Time</b>	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<b>Ongoing</b>	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
	<input type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

(04) Description of Expenses	<b>Object Accounts</b>
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(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training

(05) Total <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: ___ of ___
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<b>Program</b> <span style="font-size: 2em;"><b>213</b></span>	<b>ANIMAL ADOPTION</b> <b>COMPONENT/ACTIVITY COST DETAIL</b> <b>Instructions</b>	<b>FORM</b> <b>AA-2</b>
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- (01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form AA-2 should be completed for each department. 11-9811-1-01
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form AA-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial payment at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>Salaries</b>	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
<b>Benefits</b>	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
<b>Contract Services</b>	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed			Copy of Contract
<b>Fixed Assets</b>	Description of Equipment Purchased	Unit Cost	Usage				Itemized Cost of Equipment Purchased		Supporting Documentation
<b>Travel and Training</b>	Purpose of Trip Name and Title	Per Diem Rate	Days					Cost = Rate x Days or Miles	
Travel	Departure and Return Date	Mileage Rate Travel Cost	Miles Travel Mode					or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

- (05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (i) to form AA-1, block (05), columns (a) through (f) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2002-06A

ANIMAL ADOPTION

MAY 7, 2002

11-9811-I-01

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Animal Adoption (AA) program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. It increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive necessary and prompt veterinary care.

On January 25, 2001, the COSM determined that Chapter 752/98 established costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

**Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a direct result of this mandate, is eligible to claim reimbursement of these costs.

**Filing Deadlines**

**A. Initial Claims**

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. All claims must be filed with the SCO and be delivered or postmarked on or before **September 4, 2002**. Estimated claims for the 2001-02 fiscal year must also be delivered or postmarked on or before **September 4, 2002**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. The claiming period for the reimbursable activities listed in **IV.**, beginning on page 3 of the P's and G's, are as follows:

- **IV. A. 1., 2., 3. - One Time Activities**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 1. - Acquisition of Additional Space and/or Construction of New Facilities (Food and Agriculture Code Sections {F & AC §§} 31108, 31752, and 31753).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 2. - Remodeling/Renovating Existing Facilities (F & AC §§ 31108, 31752, and 31753).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 3. - Care and Maintenance of Impounded Stray or Abandoned Dogs and Cats (F & AC §§ 31108 and 31752).**

Claiming Period - Fiscal years 1999-00 to 2000-01<sup>1</sup>.

- **IV. B. 4. - Care and Maintenance of Impounded Stray or Abandoned Animals (F & AC § 31753).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 5. - Agencies Using the Holding Period of Four Business Days after the Day of Impoundment (F & AC §§ 31108, 31752, and 31753).**

**Animals Other than Cats and Dogs**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

**Impounded Dogs and Cats**

Claiming Period - Fiscal year 1999-00 to 2000-01.

- **IV. B. 6. - Feral Cats (F & AC § 31752.5).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 7. - Lost and Found Lists (F & AC § 32001).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 and 2000-01.

- **IV. B. 8. - Maintaining Non-Medical Records (F & AC § 32003).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 and 2000-01.

- **IV. B. 9. - Necessary and Prompt Veterinary Care (Civil Code §§ 1834 and 1846).**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 and 2000-01.

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<sup>1</sup> Claiming period was previously listed as January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

- **IV. B. 10. - Procurement of Medical, Kennel, and Computer Equipment**

Claiming Period - January 1, 1999, to June 30, 1999, and fiscal years 1999-00 to 2000-01.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted.**

**B. Estimated Claims**

Unless otherwise specified in the claiming instructions, local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

**Minimum Claim Cost**

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars (\$200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds \$200, even if the individual school district's, direct service district's, or special district's claims do not each exceed \$200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

**Reimbursement of Claims**

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that

identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

If a documented time study is the basis for claimed time spent in implementing the provisions of **IV. B. 3.** of the P's and G's, attach the time records with the claim. The Controller's Office will review the documented time study for precision and reliability. For information on the Time Study Method, refer to pages 7 and 8 of the P's and G's.

### **Audit of Costs**

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

### **Retention of Claiming Instructions**

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at [www.sco.ca.gov/ard/local/locreim/index.htm](http://www.sco.ca.gov/ard/local/locreim/index.htm).

### **Address for Filing Claims**

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

## PARAMETERS AND GUIDELINES

11-9811-I-01

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

### *Animal Adoption*

#### **I. Summary of the Mandate**

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive “necessary and prompt veterinary care.”

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a

mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);

4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001)†1-9811-l-01
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

## **II. Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## **III. Period of Reimbursement**

Government Code section 17557, as amended by Statutes of 1998, Chapter 681 (which became effective on September 22, 1998), states that a test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. On December 22, 1998, the County of Los Angeles filed the test claim for this mandated program, establishing eligibility for reimbursement beginning on or after July 1, 1997.

However, except for the amendments to Food and Agriculture Code sections 31108 and 31752, Statutes of 1998, Chapter 752 became operative and effective on January 1, 1999. Therefore, except for the amendments to Food and Agriculture Code sections 31108 and 31752, the costs incurred for Statutes of 1998, Chapter 752 are eligible for reimbursement on or after January 1, 1999.

Section 21 of Statutes of 1998, Chapter 752 establishes an operative date of July 1, 1999 for the amendments to Food and Agriculture Code section 31108 (holding period for stray dogs) and Food and Agriculture Code sections 31752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code sections 31108 and 31752, as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years’ costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If the total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

#### **IV. Reimbursable Activities**

For each eligible claimant, all direct and indirect costs of labor, materials, supplies, fixed assets, contracted services, training and travel for the performance of the activities listed below are eligible for reimbursement.

Except as specified in Component (B)(3) and (4), reimbursement claims for the performance of the activities listed below shall be based on actual or estimated costs as provided in Government Code section 17560.

##### **A. One Time Activities**

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in Section IV (B) of these parameters and guidelines. (One-time per employee.)
3. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

##### **B. Ongoing Activities**

###### **1. Acquisition of Additional Space and/or Construction of New Facilities**

Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from

reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

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Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board

meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

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2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or

abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

3. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)

Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- a. Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- b. Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);

- c. Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- d. Owner relinquished dogs and cats; and 11-9811-I-01
- e. Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of dogs and cats.
  - c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
  - d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study

supports a fixed-cost approach such as an animal day (i.e., dog-day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- i. Reflect an after-the-fact distribution of each employee's actual activity;
  - ii. Account for the total activity for which each employee is compensated;
  - iii. Account for the total labor hours of the month;
  - iv. Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
  - v. Document, by signature or initials and date, supervisor approval.
4. Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, § 31753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that die during the increased holding period or are ultimately euthanized.

#### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

- a. Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- b. Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- c. Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- d. Owner relinquished animals; and

- e. Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method –Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section 31753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of the animals specified in Food and Agriculture Code section 31753.
  - c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 31753 by 365 = yearly census of animals specified in Food and Agriculture Code section 31753.
  - d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 31753 = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized, by each reimbursable day (four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the

eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- i. Reflect an after-the-fact distribution of each employee's actual activity; 11-9811-l-01
- ii. Account for the total activity for which each employee is compensated;
- iii. Account for the total labor hours of the month;
- iv. Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- v. Document, by signature or initials and date, supervisor approval.

5. Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 31108, 31752, 31753)

Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 31753, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Beginning July 1, 1999 - For impounded dogs and cats, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

6. Feral Cats (Food & Agr. Code, § 31752.5)

Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

7. Lost and Found Lists (Food & Agr. Code, § 32001)

Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on “lost and found” lists maintained by the local agency; 11-9811-l-01
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

8. Maintaining *Non-Medical* Records (Food & Agr. Code, § 32003)

Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and
- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

9. “Necessary and Prompt Veterinary Care” (Civ. Code, §§ 1834 and 1846)

Beginning January 1, 1999 - Providing “necessary and prompt veterinary care” for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding

period or are ultimately euthanized, during the holding periods specified in Statutes of 1998, Chapter 752.

“Necessary and prompt veterinary care” means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

#### Population Exclusions

Eligible claimants are *not* entitled to reimbursement for providing “necessary and prompt veterinary care” to the following population of animals:

- a. Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- b. Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- c. Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- d. Owner relinquished animals; and
- e. Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injure cats and dogs (Pen. Code, § 597f, subd. (b));

- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

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10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

**V. Claim Preparation and Submission**

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of these Parameters and Guidelines.

**A. Direct Costs**

Direct costs are defined as costs that can be traced to specific goods, services, programs, activities, or functions and shall be supported by the following cost element information:

1. **Salaries and Benefits**

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.

Reimbursement for personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer’s contributions to social security, pension plans, insurance, and worker’s compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. **Materials and Supplies**

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases

shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services 11-9811-I-01  
Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach consultant invoices to the claim.
4. Travel  
Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.
5. Training  
The cost of training an employee to perform the mandated activities, as specified in Section IV (A) of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.
6. Fixed Assets  
List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset that is used for the purposes of the mandated program is reimbursable.

#### B. Indirect Costs

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

## **VI. Supporting Data**

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate. All documentation in support of claimed costs shall be made available to the State Controller's Office, as may be requested. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

## **VII. Offsetting Savings and Other Reimbursements**

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source shall be identified and deducted from this claim. These sources shall include, but not be limited to, rewards received under the authority of Civil Code section 1845; licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f; other state funds, and federal funds. The fees and fines received pursuant to Food and Agriculture Code section 30652 shall be deducted from the claim according to the priority specified in the statute and stated below:

- First, to pay fees for the issuance of dog license tags pursuant to Food and Agriculture Code section 30652, subdivision (a);
- Second, in accordance with Food and Agriculture Code section 30652, subdivision (b), any excess revenue held after the payment of dog license tags shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 31108, and all ordinances that are made pursuant to Division 14. Costs incurred under Food and Agriculture Code section 31108 are specified in Section IV (B) (1), (2), (3), and (5), and Section IV (A) of these parameters and guidelines. Any or all excess revenue must be applied to the costs incurred under Food and Agriculture Code section

31108 before any revenue can be applied to subdivisions (c) and (d) of Food and Agriculture Code section 30652.

**VIII. State Controller's Office Required Certification**

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's 1996-1997 claiming instructions, for those costs mandated by the state contained herein.

**IX. Parameters and Guidelines Amendments**

Pursuant to title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original Parameters and Guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for the fiscal year.

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561  <b>ANIMAL ADOPTION</b>	For State Controller Use Only (19) Program Number 00213 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	Program  <b>213</b>
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L A B E L  H E R E	(01) Claimant Identification Number		<b>Reimbursement Claim Data</b>	
	(02) Claimant Name		(22) AA-1, (04)(A)(1)(g)	11-9811-I-01
	County of Location		(23) AA-1, (04)(A)(2)(g)	
	Street Address or P.O. Box		(24) AA-1, (04)(A)(3)(g)	
	City		(25) AA-1, (04)(B)(1)(g)	
	State			

<b>Type of Claim</b>	<b>Estimated Claim</b>	<b>Reimbursement Claim</b>		
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(26) AA-1, (04)(B)(2)(g)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) AA-1, (04)(B)(3)(g)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) AA-1, (04)(B)(4)(g)	
			(29) AA-1, (04)(B)(5)(g)	
<b>Fiscal Year of Cost</b>	(06) 20__/20__	(12) 20__/20__	(30) AA-1, (04)(B)(6)(g)	
<b>Total Claimed Amount</b>	(07)	(13)	(31) AA-1, (04)(B)(7)(g)	
<b>Less: 10% Late Penalty, not to exceed \$1,000</b>		(14)	(32) AA-1, (04)(B)(8)(g)	
<b>Less: Prior Claim Payment Received</b>		(15)	(33) AA-1, (04)(B)(9)(g)	
<b>Net Claimed Amount</b>		(16)	(34) AA-1, (04)(B)(10)(g)	
<b>Due from State</b>	(08)	(17)	(35) AA-1, (06)	
<b>Due to State</b>		(18)	(36)	

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code §17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer	Date

Type or Print Name	Telephone Number	( ) - Ext.	Title
(38) Name of Contact Person for Claim			
E-Mail Address			

<b>Program</b> <b>213</b>	<b>ANIMAL ADOPTION</b> <b>Certification Claim Form</b> <b>Instructions</b>	<b>FORM</b> <b>FAM-27</b>
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code **95811-I-01**
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form AA-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form AA-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., AA-1, (04)(A)(1)(g), means the information is located on form AA-1, line (04)(A)(1), column (g). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 34.19% should be shown as 34. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:**

*Address, if delivered by U.S. Postal Service:*

**OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 P.O. Box 942850  
 Sacramento, CA 94250**

*Address, if delivered by other delivery service:*

**OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 3301 C Street, Suite 500  
 Sacramento, CA 95816**

<b>Program 213</b>	<b>MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY</b>	<b>FORM AA-1</b>
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(01) Claimant	(02) Type of Claim <span style="float: right;">Fiscal Year</span>  Reimbursement <input type="checkbox"/> 11-9811-I-01 Estimated <input type="checkbox"/> 20__/20__
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(03) Department	
-----------------	--

<b>Direct Costs</b>	<b>Object Accounts</b>
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(04) Reimbursable Components	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Salaries	Benefits	Materials & Supplies	Contract Services	Travel & Training	Fixed Assets	Total
<b>A. One-Time Costs</b>							
1. Policies and Procedures							
2. Training							
3. Computer Software							
<b>B. Ongoing Costs</b>							
1. Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats							
4. Care of Other Animals							
5. Holding Period							
6. Feral Cats							
7. Lost and Found Lists							
8. Non-Medical Records							
9. Veterinary Care							
10. Procuring Equipment							
(05) Total Direct Costs							

<b>Indirect Costs</b>
-----------------------

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	
<b>Cost Reduction</b>		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

<b>Program 213</b>	<b>ANIMAL ADOPTION CLAIM SUMMARY Instructions</b>	<b>FORM AA-1</b>
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. 11-9811-I-01
- Form AA-1 must be filed for a reimbursement claim. Do not complete form AA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AA-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form AA-1 should be completed for each department.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form AA-2, line (05), columns (d) through (i) to form AA-1, block (05), columns (a) through (f) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (g).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. Reimbursement received from any source shall be identified and deducted from this claim. Sources shall include, but are not limited to, rewards received under authority of Civil Code § 1845, licensing fees and fines received and applied pursuant to Food and Agriculture Code Section (F & AC §) 30652, Government Code Section 28502, and Penal Code Section 597f, and other state funds, and federal funds. Fees and fines received pursuant to F & AC § 30652 shall be deducted according to the priority specified on page 15 of the P's and G's.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

<b>Program</b> <span style="font-size: 2em; font-weight: bold;">213</span>	<b>MANDATED COSTS</b> <b>ANIMAL ADOPTION</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>AA-2</b>
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(01) Claimant	(02) Fiscal Year
---------------	------------------

11-9811-1-01

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

**One-Time**     Policies and Procedures     Training     Computer Software

**Ongoing**     Acquiring Space/Facilities     Renovating Facilities     Care of Dogs & Cats

Care of Other Animals     Holding Period     Feral Cats

Lost and Found Lists     Non-Medical Records     Veterinary Care

Procuring Equipment

(04) Description of Expenses			Object Accounts					
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training

(05) Total <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: ___ of ___
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<b>Program</b> <span style="font-size: 2em;"><b>213</b></span>	<b>ANIMAL ADOPTION</b> <b>COMPONENT/ACTIVITY COST DETAIL</b> <b>Instructions</b>	<b>FORM</b> <b>AA-2</b>
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- (01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form AA-2 should be completed for each department. 11-9811-1-01
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form AA-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>Salaries</b>	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
<b>Benefits</b>	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
<b>Contract Services</b>	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked			Copy of Contract
<b>Fixed Assets</b>	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		Supporting Documentation
<b>Travel and Training</b>	Purpose of Trip Name and Title	Per Diem Rate	Days					Cost = Rate x Days or Miles	
Travel	Departure and Return Date	Mileage Rate Travel Cost	Miles Travel Mode					or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

- (05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (i) to form AA-1, block (04), columns (a) through (f) in the appropriate row.

OFFICE OF THE STATE CONTROLLER  
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2006-11  
ANIMAL ADOPTION 2005

April 3, 2006

11-9811-I-01

In accordance with Government Code (GC) section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for filing claims for the Animal Adoption (AA) program. These claiming instructions are issued subsequent to adoption of the program's Parameters and Guidelines (P's & G's) by the Commission on State Mandates (COSM).

On January 25, 2001, the COSM determined that Chapter 752, Statutes of 1998, established costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

**Eligible Claimants**

Any city, county, city and county, dependent special district, or joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this mandate, is eligible to claim reimbursement of these costs.

**Filing Deadlines**

**A. Reimbursement Claims**

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred for this program are reimbursable for fiscal year 2005-06. Estimated claims for fiscal year 2005-06 must be filed on or before **August 1, 2006**. Actual reimbursement claims for fiscal year 2005-06 and estimated claims for fiscal year 2006-07 must be filed on or before **January 16, 2007**.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

**B. Late Penalty**

**1. Initial Claims**

AB 3000, enacted into law on September 30, 2002, amended the late penalty assessments on initial claims. Late initial claims submitted **on or after September 30, 2002**, are assessed a late penalty of 10% of the total amount of the initial claims **without limitation**.

**2. Annual Reimbursement Claims**

All late annual reimbursement claims are assessed a late penalty of 10% subject to the \$1,000 limitation regardless of when the claims were filed.

### **C. Estimated Claims**

Unless otherwise specified in the claiming instructions local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). 11-9811-I-01

However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

### **Minimum Claim Cost**

GC section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such claim exceeds one thousand dollars (\$1,000).

### **Reimbursement of Claims**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs incurred to implement the mandated activities. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question.

Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. It may also include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

### **Certification of Claim**

In accordance with the provisions of GC section 17561, an authorized representative of the claimant shall be required to provide a certification of claim stating: "I certify, (or declare), under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of the Code of Civil Procedure section 2015.5, for those costs mandated by the State and contained herein.

### **Audit of Costs**

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency pursuant to this chapter is subject to the initiation of an audit by the SCO no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the SCO to initiate an audit shall commence to run from the date of initial payment of the claim. 11-9811-l-01

In any case, an audit shall be completed no later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. On-site audits will be conducted by the SCO as deemed necessary.

### **Retention of Claiming Instructions**

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

Questions, or requests for hard copies of these instructions, should be faxed to Angie Lowi-Teng at (916) 323-6527 or e-mailed to **LRS DAR@sco.ca.gov**. Or, if you wish, you may call the Local Reimbursements Section at (916) 324-5729.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at [www.sco.ca.gov/ard/local/locreim/index.shtml](http://www.sco.ca.gov/ard/local/locreim/index.shtml).

### **Address for Filing Claims**

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **(To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

Amended: January 26, 2006  
Adopted: February 28, 2002  
j:mandates/2004/pga/04pga01 and 02/draftpga

## **PARAMETERS AND GUIDELINES AMENDMENT 1-9811-I-01**

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

AND

Amended Pursuant to Statutes 2004, Chapter 313 (AB 2224) and  
Request of the State Controller's Office

### ***Animal Adoption***

#### **I. Summary of the Mandate**

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive "necessary and prompt veterinary care."

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or

(b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);

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4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
  5. Posting lost and found lists (Food & Agr. Code, § 32001);
  6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
  7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

## **II. Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## **III. Period of Reimbursement**

The period of reimbursement for the activities in this parameters and guidelines amendment begins on July 1, 2005.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).
2. A local agency may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
3. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between October 15 and January 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years’ costs shall be submitted within

120 days of the issuance of the State Controller's claiming instructions. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law. 1-3811-101

#### **IV. Reimbursable Activities**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant, the following activities are reimbursable:

##### **A. One Time Activities**

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in Section IV (B) of these parameters and guidelines. (One-time per employee.)
3. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V (B) (8) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the

pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

B. Ongoing Activities

1. Acquisition of Additional Space and/or Construction of New Facilities

Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Formula for Proportionate Share of Actual Costs:

Where:

(A) = Shelter square footage, 1998

(B) = Total animal average daily census (ADC), 1998

(C) = Square footage per ADC, 1998 (=A/B)

(D) = Total dog/cat ADC, 1998

(E) = Shelter square footage, claim year

(F) = Total dog/cat ADC, claim year

(G) = Eligible dog/cat ADC, claim year

(H) = Eligible other animal ADC, claim year

(I) = Eligible dog/cat square footage, claim year

For shelters that meet the conditions of to Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:<sup>1</sup>

$$(I) = 2/5 \times C \times F$$

For shelters that do not meet the conditions of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:

$$(I) = 4/7 \times C \times F$$

(J) = Reduction in eligible square footage due to decline in total dog/cat population (cannot exceed 0)

For shelters that meet the conditions of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:<sup>2</sup>

$$(J) = [(F/5 - D/3 \times C \times D) / (D/3)]$$

For shelters that do not meet the conditions of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:

$$(J) = [(F/7 - D/3) \times C \times D] / (D/3)$$

(K) = Net eligible dog/cat square footage (cannot be less than 0)

$$(K = I+J)$$

(L) = Percentage of eligible dog/cat ADC, claim year (L = G/F)

(M) = Allowable dog/cat square footage (M = K x L)

(N) = Allowable square footage for other animals specified by Food and Agricultural Code section 31573 (N = C x H)

(P) = Eligible percentage of acquisition/construction costs (cannot exceed 100%) [P = (M+N) / ((E-A)]

Statutes 2004, chapter 313 specifies that costs incurred to address preexisting shelter overcrowding or animal population growth are not reimbursable. The mandate reimburses for costs required due to the

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<sup>1</sup> In order to select this option claimants must either make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or (b) Have fewer than three full-time employees or are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

<sup>2</sup> In order to select this option claimants must either make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or (b) Have fewer than three full-time employees or are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

increased holding period required by Statutes 1998, chapter 752. In calculating net eligible dog/cat square footage, the formula recognizes that a decline in the number of animals sheltered may offset the effect of the increased holding period. For example, if the dog/cat average daily census does not change between the 1998 base year and the claim year, there is no additional square footage required. 11-9811-l-01

The mandate reimburses only for costs attributable to eligible animals. Prior to Statutes 1998, chapter 752, shelters were required to hold dogs and cats for three days, whereas there was no required holding period for other animals. Therefore, the mandate reimbursable percentage formula separately calculates allowable square footage for dogs and cats, and allowable square footage for other animals specified by Food and Agricultural Code section 31753.

Acquisition/construction costs that are less than or equal to the cost of contract services for eligible animals are reimbursable.

Claimants may recalculate the eligible percentage of acquisition/construction costs each year, based on current animal population statistics. However, claimants may only claim allowable costs that have not been claimed in previous fiscal years.

#### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. For purposes of claiming reimbursement under section IV.B.1, average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the

holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;

- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities to comply with the increased holding period required by Statutes 1998, chapter 752; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes 1998, chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities to comply with the increased holder period required by Statutes 1998, chapter 752. This finding should include the cost to contract with existing shelters..

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

## 2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire

holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Since the remodeling/renovation will not increase square footage to address existing overcrowding or future growth issues, the mandate reimbursable percentage formula for remodeling/renovation would exclude the eligible percentage of square footage factor.

Formula for proportionate share of actual remodeling/renovation costs:

(A) = Shelter square footage

(B) = Total animal average daily census (ADC), claim year

(C) = Square footage per ADC, claim year ( $C = A/B$ )

(G) = Eligible dog/cat ADC, claim year

(H) = Eligible other animal ADC, claim year

(M) = Eligible dog/cat square footage, claim year

For shelters that meet the requirements of Food and Agricultural Code section 31108 (a)(1) or (2) for dogs, and section 31752 (a)(1) or (2) for cats,  $M = 2/5 \times C \times G$ .

For shelters that do not meet the requirements of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats,  $M = 4/7 \times C \times G$ .

(N) = Allowable square footage for other animals specified by Food and Agricultural Code section 31753, claim year ( $N = C \times H$ )

(P) = Eligible percentage of remodeling/renovation costs

$[P = (M + N) / A]$

Claimants may recalculate the eligible percentage of remodeling/renovation costs each year, based on current animal population statistics. However, claimants may only claim allowable costs that have not been claimed in previous fiscal years.

#### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The

determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. For purposes of claiming reimbursement under section IV.B.2, average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities to comply with the increased holding period required by Statutes 1998, chapter 752.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

### 3. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)

Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished dogs and cats; and
- Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of all dogs and cats impounded at a facility. For purposes of claiming reimbursement under IV.B.3, average daily census is defined as the average number of all dogs and cats at a facility housed on any given day, in a 365-day period..
  - c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
  - d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die

during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).

- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day (i.e., dog-day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

3. Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, § 31753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that die during the increased holding period or are ultimately euthanized.

Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

- Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method –Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section 31753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of the animals specified in Food and Agriculture Code section 31753.
  - c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 31753 by 365 = yearly census of animals specified in Food and Agriculture Code section 31753.
  - d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 31753 = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized, by

each reimbursable day (four or six business days from the day after impoundment).

- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

4. Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 31108, 31752, 31753)

Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 31753, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Beginning July 1, 1999 - For impounded dogs and cats, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

5. Feral Cats (Food & Agr. Code, § 31752.5)

Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

6. Lost and Found Lists (Food & Agr. Code, § 32001)

Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on “lost and found” lists maintained by the local agency;
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

7. Maintaining *Non-Medical* Records (Food & Agr. Code, § 32003)

Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and

- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

8. “Necessary and Prompt Veterinary Care” (Civ. Code, §§ 1834 and 1846)

Beginning January 1, 1999 - Providing “necessary and prompt veterinary care” for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding period or are ultimately euthanized, during the holding periods specified in Statutes of 1998, Chapter 752.

“Necessary and prompt veterinary care” means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

Population Exclusions

Eligible claimants are *not* entitled to reimbursement for providing “necessary and prompt veterinary care” to the following population of animals:

- Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);

- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injured cats and dogs (Pen. Code, § 597f, subd. (b));
- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

#### **V. Claim Preparation and Submission**

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

##### A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

### 1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

### 2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

### 4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

### 5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

### 6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates

attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services. 11-9811-I-01

#### B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections,

and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

11-9811-1-01

## **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>3</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

## **VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS**

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source shall be identified and deducted from this claim. These sources shall include, but not be limited to, rewards received under the authority of Civil Code section 1845; licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f; other state funds, and federal funds. The fees and fines received pursuant to Food and Agriculture Code section 30652 shall be deducted from the claim according to the priority specified in the statute and stated below:

- First, to pay fees for the issuance of dog license tags pursuant to Food and Agriculture Code section 30652, subdivision (a);
- Second, in accordance with Food and Agriculture Code section 30652, subdivision (b), any excess revenue held after the payment of dog license tags shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 31108, and all ordinances that are made pursuant to Division 14. Costs incurred under Food and Agriculture Code section 31108 are specified in Section IV (B) (1), (2), (3), and (5), and Section IV (A) of

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<sup>3</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

these parameters and guidelines. Any or all excess revenue must be applied to the costs incurred under Food and Agriculture Code section 31108 before any revenue can be applied to subdivisions (c) and (d) of Food and Agriculture Code section 30652.

**VIII. STATE CONTROLLER'S REVISED CLAIMING INSTRUCTIONS**

11-9811-1-01

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The revised claiming instructions shall be derived from the test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), issuance of the revised claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon the revised parameters and guidelines adopted by the Commission.

**IX. REMEDIES BEFORE THE COMMISSION**

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

**X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

<b>CLAIM FOR PAYMENT</b>			<b>For State Controller Use Only</b>		<b>Program</b>	
Pursuant to Government Code Section 17561			(19) Program Number 00213		<b>213</b>	
ANIMAL ADOPTION 2005			(20) Date Filed ___/___/___			
			(21) LRS Input ___/___/___			
(01) Claimant Identification Number			<b>Reimbursement Claim Data</b>			
(02) Claimant Name			(22) AA-1, (04)(A)(1)(g)		11-9811-I-01	
(03) County of Location			(23) AA-1, (04)(A)(2)(g)			
(04) Street Address or P.O. Box			(24) AA-1, (04)(A)(3)(g)			
(05) City			(25) AA-1, (04)(B)(1)(g)			
(06) State			(26) AA-1, (04)(B)(2)(g)			
(07) Zip Code			(27) AA-1, (04)(B)(3)(g)			
(08) Type of Claim			(28) AA-1, (04)(B)(4)(g)			
(09) Estimated <input type="checkbox"/>			(29) AA-1, (04)(B)(5)(g)			
(10) Combined <input type="checkbox"/>			(30) AA-1, (04)(B)(6)(g)			
(11) Amended <input type="checkbox"/>			(31) AA-1, (04)(B)(7)(g)			
(12) Fiscal Year of Cost			(32) AA-1, (04)(B)(8)(g)			
(13) Total Claimed Amount			(33) AA-1, (04)(B)(9)(g)			
(14) Less: 10% Late Penalty, not to exceed \$1,000			(34) AA-1, (04)(B)(10)(g)			
(15) Less: Prior Claim Payment Received			(35) AA-1, (06)			
(16) Net Claimed Amount			(36)			
(17) Due from State						
(18) Due to State						
<b>(37) CERTIFICATION OF CLAIM</b>						
<p>In accordance with the provisions of Government Code §17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>						
Signature of Authorized Officer				Date		
_____				_____		
Type or Print Name				Title		
_____				_____		
(38) Name of Contact Person for Claim				Telephone Number ( ) - Ext.		
_____				_____		
E-Mail Address				_____		

<b>Program</b> <b>213</b>	<b>ANIMAL ADOPTION 2005</b> <b>Certification Claim Form</b> <b>Instructions</b>	<b>FORM</b> <b>FAM-27</b>
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code. **911-1-01**
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form AA-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form AA-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Estimated claims for fiscal year 2005-06 must be filed on or before **August 1, 2006**. Actual reimbursement claims for fiscal year 2005-06 and estimated claims for fiscal year 2006-07 must be filed on or before **January 16, 2007**. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., AA-1, (04)(A)(1)(g), means the information is located on form AA-1, line (04)(A)(1), column (g). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 34.19% should be shown as 34. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:**

**Address, if delivered by U.S. Postal Service:**

OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 P.O. Box 942850  
 Sacramento, CA 94250

**Address, if delivered by other delivery service:**

OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 3301 C Street, Suite 500  
 Sacramento, CA 95816

<b>Program 213</b>	<b>MANDATED COSTS ANIMAL ADOPTION 2005 CLAIM SUMMARY</b>	<b>FORM AA-1</b>
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(01) Claimant	(02) Type of Claim <span style="float: right;">Fiscal Year</span>  Reimbursement <input type="checkbox"/> 11-9811-I-01 Estimated <input type="checkbox"/> 20__/20__
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(03) Department	
-----------------	--

<b>Direct Costs</b>	<b>Object Accounts</b>
---------------------	------------------------

(04) Reimbursable Components	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Salaries	Benefits	Materials & Supplies	Contract Services	Travel & Training	Fixed Assets	Total
<b>A. One-Time Activities</b>							
1. Policies and Procedures							
2. Training							
3. Computer Software							
<b>B. Ongoing Activities</b>							
1. Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats							
4. Care of Other Animals							
5. Holding Period							
6. Feral Cats							
7. Lost and Found Lists							
8. Non-Medical Records							
9. Veterinary Care							
10. Procuring Equipment							
(05) Total Direct Costs							

<b>Indirect Costs</b>
-----------------------

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	

<b>Cost Reduction</b>
-----------------------

(09) Less: Offsetting Savings	
(10) Less: Other Reimbursements	
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]

<b>Program 213</b>	<b>ANIMAL ADOPTION 2005 CLAIM SUMMARY Instructions</b>	<b>FORM AA-1</b>
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
 

11-9811-I-01

Form AA-1 must be filed for a reimbursement claim. Do not complete form AA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AA-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate form AA-1 should be completed for each department.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form AA-2, line (05), columns (d) through (i) to form AA-1, block (05), columns (a) through (f) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (g).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. Reimbursement received from any source shall be identified and deducted from this claim. Sources shall include, but are not limited to, rewards received under authority of Civil Code section 1845, licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f, and other state funds, and federal funds. Fees and fines received pursuant to Food & Agriculture Code section 30652 shall be deducted according to the priority specified on page 15 of the P's and G's.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

<b>Program 213</b>	<b>MANDATED COSTS ANIMAL ADOPTION 2005 COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM AA-2</b>
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(01) Claimant	(02) Fiscal Year
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(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed. 11-9811-1-01

<b>One-Time</b>	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<b>Ongoing</b>	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
	<input type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

(04) Description of Expenses			Object Accounts					
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training

(05) Total <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: ___ of ___
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<b>Program 213</b>	<b>ANIMAL ADOPTION 2005</b> <b>COMPONENT/ACTIVITY COST DETAIL</b> <b>INSTRUCTIONS</b>	<b>FORM AA-2</b>
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- (01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form AA-2 should be completed for each department. 11-9811-1-01
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form AA-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>Salaries</b>	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
<b>Benefits</b>	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
<b>Contract Services</b>	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked			Copy of Contract
<b>Fixed Assets</b>	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		Supporting Documentation
<b>Travel and Training</b>	Purpose of Trip Name and Title	Per Diem Rate	Days					Cost = Rate x Days or Miles	
Travel	Departure and Return Date	Mileage Rate Travel Cost	Miles Travel Mode					or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

- (05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (i) to form AA-1, block (04), columns (a) through (f) in the appropriate row.

OFFICE OF THE STATE CONTROLLER  
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2006-11  
ANIMAL ADOPTION

April 3, 2006

Revised January 30, 2009

11-9811-I-01

In accordance with Government Code (GC) Section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for filing claims for the Animal Adoption (AA) program. These claiming instructions are issued subsequent to adoption of the program's Parameters and Guidelines (P's & G's) by the Commission on State Mandates (CSM).

On January 25, 2001, the CSM determined that Chapter 752, Statutes of 1998, established costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

**Eligible Claimants**

Any city, county, or city and county, which incurs increased costs, as a direct result of this mandate is eligible to claim reimbursement of these costs.

**Filing Deadlines**

**A. Reimbursement Claims**

A reimbursement claim is defined in GC Section 17522 as any claim filed with SCO by a local agency for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim.

An actual claim may be filed by February 15 following the fiscal year in which costs were incurred. If the filing deadline falls on a weekend or holiday, the filing deadline will be the next business day. Since the 15<sup>th</sup> falls on a weekend in 2009 claims for fiscal year 2007-08 will be accepted without penalty if postmarked or delivered on or before February 17, 2009. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. A claim filed more than one year after the deadline cannot be accepted for reimbursement.

In order for a claim to be considered properly filed, it must include the Indirect Cost Rate Proposal (ICRP) if the indirect cost rate exceeds 10%. A more detailed discussion of the ICRP may be found in Section 8 of the instructions.

Documentation to support actual costs must be kept on hand by the claimant and made available to SCO upon request as explained in Section 17 of the instructions.

**B. Estimated Claims**

Pursuant to AB 8, Chapter 6, Statutes of 2008, the option to file estimated claims has been eliminated. Therefore, estimated claims filed on or after February 16, 2008, will not be accepted for reimbursement.

### **Minimum Claim Cost**

GC Section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county may submit a combined claim on behalf of direct service districts or special districts within their county if the combined claim exceeds **\$1,000**, even if the individual direct service district's or special district's claim does not each exceed **\$1,000**. The county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each direct service district or special district. These combined claims may be filed only when the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a direct service district or special district provides a written notice of its intent to file a separate claim to the county and to SCO, at least 180 days prior to the deadline for filing the claim.

### **Reimbursement of Claims**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities.

A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, notices of order of suspension or revocation, sworn reports, arrest reports, notices to appear, employee time records, or time logs, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, and declarations.

Declarations must include a certification or declaration stating, "I certify, (or declare), under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of the Code of Civil Procedure Section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

### **Certification of Claim**

In accordance with the provisions of GC Section 17561, an authorized representative of the claimant shall be required to provide a certification of claim stating: "I certify, (or declare), under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of the Code of Civil Procedure Section 2015.5, for those costs mandated by the State and contained herein.

## Audit of Costs

All claims submitted to SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with SCO's claiming instructions and the P's & G's adopted by the CSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim activity adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by SCO no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents shall be made available to SCO on request.

## Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

Questions or requests for hard copies of these instructions should be faxed to Angie Teng at (916) 323-6527, or e-mailed to [LRSDAR@sco.ca.gov](mailto:LRSDAR@sco.ca.gov). Or, if you wish, you may call the Local Reimbursements Section at (916) 324-5729.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at <http://www.sco.ca.gov/ard/local/locreim/index.shtml>.

## Address for Filing Claims

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.**

Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

Amended: January 26, 2006  
Adopted: February 28, 2002  
j:mandates/2004/pga/04pga01 and 02/draftpga

## **PARAMETERS AND GUIDELINES AMENDMENT 1-9811-I-01**

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

AND

Amended Pursuant to Statutes 2004, Chapter 313 (AB 2224) and  
Request of the State Controller's Office

### ***Animal Adoption***

#### **I. Summary of the Mandate**

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive "necessary and prompt veterinary care."

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or

(b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);

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4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
  5. Posting lost and found lists (Food & Agr. Code, § 32001);
  6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
  7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

## **II. Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## **III. Period of Reimbursement**

The period of reimbursement for the activities in this parameters and guidelines amendment begins on July 1, 2005.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).
2. A local agency may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
3. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between October 15 and January 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years’ costs shall be submitted within

120 days of the issuance of the State Controller's claiming instructions. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law. 1-3811-101

#### **IV. Reimbursable Activities**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant, the following activities are reimbursable:

##### **A. One Time Activities**

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in Section IV (B) of these parameters and guidelines. (One-time per employee.)
3. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V (B) (8) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the

pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

B. Ongoing Activities

1. Acquisition of Additional Space and/or Construction of New Facilities

Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Formula for Proportionate Share of Actual Costs:

Where:

(A) = Shelter square footage, 1998

(B) = Total animal average daily census (ADC), 1998

(C) = Square footage per ADC, 1998 (=A/B)

(D) = Total dog/cat ADC, 1998

(E) = Shelter square footage, claim year

(F) = Total dog/cat ADC, claim year

(G) = Eligible dog/cat ADC, claim year

(H) = Eligible other animal ADC, claim year

(I) = Eligible dog/cat square footage, claim year

For shelters that meet the conditions of to Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:<sup>1</sup>

$$(I) = 2/5 \times C \times F$$

For shelters that do not meet the conditions of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:

$$(I) = 4/7 \times C \times F$$

(J) = Reduction in eligible square footage due to decline in total dog/cat population (cannot exceed 0)

For shelters that meet the conditions of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:<sup>2</sup>

$$(J) = [(F/5 - D/3 \times C \times D) / (D/3)]$$

For shelters that do not meet the conditions of Food and Agricultural Code section 31108(a)(10 or (2) for dogs, and section 31752(a)(1) or (2) for cats:

$$(J) = [(F/7 - D/3) \times C \times D] / (D/3)$$

(K) = Net eligible dog/cat square footage (cannot be less than 0)

$$(K = I+J)$$

(L) = Percentage of eligible dog/cat ADC, claim year (L = G/F)

(M) = Allowable dog/cat square footage (M = K x L)

(N) = Allowable square footage for other animals specified by Food and Agricultural Code section 31573 (N = C x H)

(P) = Eligible percentage of acquisition/construction costs (cannot exceed 100%) [P = (M+N) / ((E-A)]

Statutes 2004, chapter 313 specifies that costs incurred to address preexisting shelter overcrowding or animal population growth are not reimbursable. The mandate reimburses for costs required due to the

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<sup>1</sup> In order to select this option claimants must either make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or (b) Have fewer than three full-time employees or are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

<sup>2</sup> In order to select this option claimants must either make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or (b) Have fewer than three full-time employees or are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

increased holding period required by Statutes 1998, chapter 752. In calculating net eligible dog/cat square footage, the formula recognizes that a decline in the number of animals sheltered may offset the effect of the increased holding period. For example, if the dog/cat average daily census does not change between the 1998 base year and the claim year, there is no additional square footage required. 11-9811-I-01

The mandate reimburses only for costs attributable to eligible animals. Prior to Statutes 1998, chapter 752, shelters were required to hold dogs and cats for three days, whereas there was no required holding period for other animals. Therefore, the mandate reimbursable percentage formula separately calculates allowable square footage for dogs and cats, and allowable square footage for other animals specified by Food and Agricultural Code section 31753.

Acquisition/construction costs that are less than or equal to the cost of contract services for eligible animals are reimbursable.

Claimants may recalculate the eligible percentage of acquisition/construction costs each year, based on current animal population statistics. However, claimants may only claim allowable costs that have not been claimed in previous fiscal years.

#### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. For purposes of claiming reimbursement under section IV.B.1, average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the

holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;

- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities to comply with the increased holding period required by Statutes 1998, chapter 752; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes 1998, chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities to comply with the increased holder period required by Statutes 1998, chapter 752. This finding should include the cost to contract with existing shelters..

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

## 2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire

holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Since the remodeling/renovation will not increase square footage to address existing overcrowding or future growth issues, the mandate reimbursable percentage formula for remodeling/renovation would exclude the eligible percentage of square footage factor.

Formula for proportionate share of actual remodeling/renovation costs:

(A) = Shelter square footage

(B) = Total animal average daily census (ADC), claim year

(C) = Square footage per ADC, claim year (C = A/B)

(G) = Eligible dog/cat ADC, claim year

(H) = Eligible other animal ADC, claim year

(M) = Eligible dog/cat square footage, claim year

For shelters that meet the requirements of Food and Agricultural Code section 31108 (a)(1) or (2) for dogs, and section 31752 (a)(1) or (2) for cats,  $M = 2/5 \times C \times G$ .

For shelters that do not meet the requirements of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats,  $M = 4/7 \times C \times G$ .

(N) = Allowable square footage for other animals specified by Food and Agricultural Code section 31753, claim year (N = C x H)

(P) = Eligible percentage of remodeling/renovation costs

[P = (M + N) / A]

Claimants may recalculate the eligible percentage of remodeling/renovation costs each year, based on current animal population statistics. However, claimants may only claim allowable costs that have not been claimed in previous fiscal years.

#### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The

determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. For purposes of claiming reimbursement under section IV.B.2, average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities to comply with the increased holding period required by Statutes 1998, chapter 752.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

### 3. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)

Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished dogs and cats; and
- Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of all dogs and cats impounded at a facility. For purposes of claiming reimbursement under IV.B.3, average daily census is defined as the average number of all dogs and cats at a facility housed on any given day, in a 365-day period..
  - c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
  - d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die

during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).

- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day (i.e., dog-day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

3. Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, § 31753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that die during the increased holding period or are ultimately euthanized.

Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

- Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method –Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section 31753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of the animals specified in Food and Agriculture Code section 31753.
  - c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 31753 by 365 = yearly census of animals specified in Food and Agriculture Code section 31753.
  - d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 31753 = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized, by

each reimbursable day (four or six business days from the day after impoundment).

- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

4. Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 31108, 31752, 31753)

Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 31753, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Beginning July 1, 1999 - For impounded dogs and cats, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

5. Feral Cats (Food & Agr. Code, § 31752.5)

Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

6. Lost and Found Lists (Food & Agr. Code, § 32001)

Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on “lost and found” lists maintained by the local agency;
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

7. Maintaining *Non-Medical* Records (Food & Agr. Code, § 32003)

Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and

- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

8. “Necessary and Prompt Veterinary Care” (Civ. Code, §§ 1834 and 1846)

Beginning January 1, 1999 - Providing “necessary and prompt veterinary care” for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding period or are ultimately euthanized, during the holding periods specified in Statutes of 1998, Chapter 752.

“Necessary and prompt veterinary care” means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

Population Exclusions

Eligible claimants are *not* entitled to reimbursement for providing “necessary and prompt veterinary care” to the following population of animals:

- Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);

- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injured cats and dogs (Pen. Code, § 597f, subd. (b));
- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

#### **V. Claim Preparation and Submission**

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

##### A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

### 1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

### 2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

### 4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

### 5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

### 6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates

attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services. 11-9811-I-01

#### B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections,

and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

11-9811-01

## **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>3</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

## **VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS**

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source shall be identified and deducted from this claim. These sources shall include, but not be limited to, rewards received under the authority of Civil Code section 1845; licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f; other state funds, and federal funds. The fees and fines received pursuant to Food and Agriculture Code section 30652 shall be deducted from the claim according to the priority specified in the statute and stated below:

- First, to pay fees for the issuance of dog license tags pursuant to Food and Agriculture Code section 30652, subdivision (a);
- Second, in accordance with Food and Agriculture Code section 30652, subdivision (b), any excess revenue held after the payment of dog license tags shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 31108, and all ordinances that are made pursuant to Division 14. Costs incurred under Food and Agriculture Code section 31108 are specified in Section IV (B) (1), (2), (3), and (5), and Section IV (A) of

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<sup>3</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

these parameters and guidelines. Any or all excess revenue must be applied to the costs incurred under Food and Agriculture Code section 31108 before any revenue can be applied to subdivisions (c) and (d) of Food and Agriculture Code section 30652.

**VIII. STATE CONTROLLER'S REVISED CLAIMING INSTRUCTIONS** 1-9811-1-01

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The revised claiming instructions shall be derived from the test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), issuance of the revised claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon the revised parameters and guidelines adopted by the Commission.

**IX. REMEDIES BEFORE THE COMMISSION**

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

**X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>ANIMAL ADOPTION</b>		<b>For State Controller Use Only</b> (19) Program Number 00213 (20) Date Filed (21) LRS Input	<b>PROGRAM</b> <span style="font-size: 2em; font-weight: bold;">213</span>
(01) Claimant Identification Number		<b>Reimbursement Claim Data</b>	
(02) Claimant Name		(22) FORM-1, (04)(A)(1)(g)	11-9811-I-01
Address		(23) FORM-1, (04)(A)(2)(g)	
		(24) FORM-1, (04)(A)(3)(g)	
		(25) FORM-1, (04)(B)(1)(g)	
<b>Type of Claim</b>	<b>Estimated Claim</b>	<b>Reimbursement Claim</b>	(26) FORM-1, (04)(B)(2)(g)
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(27) FORM-1, (04)(B)(3)(g)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) FORM-1, (04)(B)(4)(g)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) FORM-1, (04)(B)(5)(g)
<b>Fiscal Year of Cost</b>	(06)	(12)	(30) FORM-1, (04)(B)(6)(g)
<b>Total Claimed Amount</b>	(07)	(13)	(31) FORM-1, (04)(B)(7)(g)
Less: <b>10% Late Penalty</b> (refer to claiming instructions)		(14)	(32) FORM-1, (04)(B)(8)(g)
Less: <b>Prior Claim Payment Received</b>		(15)	(33) FORM-1, (04)(B)(9)(g)
<b>Net Claimed Amount</b>		(16)	(34) FORM-1, (04)(B)(10)(g)
<b>Due from State</b>	(08)	(17)	(35) FORM-1, (06)
<b>Due to State</b>		(18)	(36)
<b>(37) CERTIFICATION OF CLAIM</b>			
In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.			
I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.			
The amounts for the Reimbursement Claim are hereby claimed from the State for payment of actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.			
Signature of Authorized Officer		Date	
_____		_____	
Type or Print Name		Title	
(38) Name of Contact Person for Claim		Telephone Number	
_____		_____	
E-mail Address		_____	
_____		_____	

<b>Program 213</b>	<b>ANIMAL ADOPTION Certification Claim Form Instructions</b>	<b>FORM FAM-27</b>
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code **95811-I-01**
- (03) Leave blank.
- (04) Leave blank.
- (05) Leave blank.
- (06) Leave blank.
- (07) Leave blank.
- (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from Form-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims will be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed \$10,000.
- (15) If filing a reimbursement claim or a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (28) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (28) for the reimbursement claim, e.g., Form-1, (04)(A)(1)(g), means the information is located on Form-1, block (04)(A)(1), column (g). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:**

*Address, if delivered by U.S. Postal Service:*

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250**

*Address, if delivered by other delivery service:*

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816**

<b>Program 213</b>	<b>MANDATED COSTS ANIMAL ADOPTION CLAIM SUMMARY</b>	<b>FORM 1</b>
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(01) Claimant	(02) Fiscal Year  11-9811-I-01___/20___
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(03) Department	
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<b>Direct Costs</b>	<b>Object Accounts</b>
---------------------	------------------------

(04) Reimbursable Activities	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Salaries	Benefits	Materials & Supplies	Contract Services	Travel & Training	Fixed Assets	Total
<b>A. One-Time Activities</b>							
1. Policies and Procedures							
2. Training							
3. Computer Software							
<b>B. Ongoing Activities</b>							
1. Acquiring Space/Facilities							
2. Renovating Facilities							
3. Care of Dogs & Cats							
4. Care of Other Animals							
5. Holding Period							
6. Feral Cats							
7. Lost and Found Lists							
8. Non-Medical Records							
9. Veterinary Care							
10. Procuring Equipment							
(05) Total Direct Costs							

<b>Indirect Costs</b>
-----------------------

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[See claim instructions]	
(08) Total Direct and Indirect Costs	[Line (05)(g) + line (07)]	

<b>Cost Reduction</b>
-----------------------

(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {(line (09) + line (10))}]	

<b>Program 213</b>	<b>ANIMAL ADOPTION CLAIM SUMMARY Instructions</b>	<b>FORM 1</b>
------------------------	---	-------------------

- (01) Enter the name of the claimant. 11-9811-I-01
- (02) Enter the fiscal year of costs.
- (03) Department. If more than one department has incurred costs for this mandate, give the name of each department. A separate Form-1 should be completed for each department.
- (04) Reimbursable Activities. For each reimbursable activity, enter the total from Form-2, line (05), columns (d) through (i) to Form-1, block (05), columns (a) through (f) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (g).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(g), and Total Indirect Costs line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. Reimbursement received from any source shall be identified and deducted from this claim. Sources shall include, but are not limited to, rewards received under authority of Civil Code section 1845, licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f, and other state funds, and federal funds. Fees and fines received pursuant to Food & Agriculture Code section 30652 shall be deducted according to the priority specified on page 15 of the P's and G's.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

<b>Program</b> <span style="font-size: 2em; font-weight: bold;">213</span>	<b>MANDATED COSTS</b> <b>ANIMAL ADOPTION</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <span style="font-size: 2em; font-weight: bold;">2</span>
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(01) Claimant	(02) Fiscal Year
---------------	------------------

11-9811-1-01

(03) Reimbursable Activities: Check only **one** box per form to identify the activity being claimed.

<b>One-Time</b> <input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<b>Ongoing</b> <input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
<input type="checkbox"/> Care of Other Animals	<input type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
<input type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
<input type="checkbox"/> Procuring Equipment		

(04) Description of Expenses			Object Accounts					
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contract Services	(h) Fixed Assets	(i) Travel and Training

(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ___ of ___								
--	--	--	--	--	--	--	--	--

<b>Program</b> <span style="font-size: 2em;"><b>213</b></span>	<b>ANIMAL ADOPTION</b> <b>ACTIVITY COST DETAIL</b> <b>INSTRUCTIONS</b>	<b>FORM</b> <span style="font-size: 2em;"><b>2</b></span>
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- (01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate Form-2 should be completed for each department. 11-9811-1-01
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box which indicates the cost activity being claimed. Check only one box per form. A separate Form -2 shall be prepared for each applicable activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>Salaries</b>	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
<b>Benefits</b>	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
<b>Contract Services</b>	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked			Copy of Contract
<b>Fixed Assets</b>	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		Supporting Documentation
<b>Travel and Training</b>	Purpose of Trip Name and Title	Per Diem Rate	Days					Cost = Rate x Days or Miles	
Travel	Departure and Return Date	Mileage Rate Travel Cost	Miles Travel Mode					or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

- (05) Total line (04), columns (d) through (i) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (i) to Form-1, block (04), columns (a) through (f) in the appropriate row.



BETTY T. YEE  
California State Controller

RECEIVED  
January 08, 2015  
Commission on  
State Mandates

LATE FILING

January 7, 2015

Heather Halsey  
Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

Re: Incorrect Reduction Claim (IRC)  
*Animal Adoption*, 11-9811-I-01  
Civil Code Sections 1834 and 1846 and  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
Statutes 1998, Chapter 752; Statutes 2004, Chapter 313  
Fiscal Years: 1998-1999, 1999-2000, 2000-01, 2001-2002, 2002-2003, 2005-2006,  
2006-2007, and 2007-2008  
City of Hayward, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-named IRC.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

JIM L. SPANO, Chief  
Mandated Cost Audits Bureau  
Division of Audits

JS/kw

14931

**RESPONSE BY THE STATE CONTROLLER’S OFFICE  
TO THE INCORRECT REDUCTION CLAIM (IRC) BY  
THE CITY OF HAYWARD**

**Animal Adoption Program**

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Note: References to Exhibits relate to the city's IRC filed on March 8, 2012, as follows:

- Exhibit A – PDF page 2
- Exhibit B – PDF page 11
- Exhibit C – PDF page 73
- Exhibit D – PDF page 123
- Exhibit E – PDF page 195
- Exhibit F – PDF page 269
- Exhibit G – PDF page 349
- Exhibit H – PDF page 385
- Exhibit I – PDF page 439
- Exhibit J – PDF page 475
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- Exhibit N – PDF page 552
- Exhibit O – PDF page 578
- Exhibit P – PDF page 581

# **Tab 1**

1 **OFFICE OF THE STATE CONTROLLER**

3301 C Street, Suite 725  
2 Sacramento, CA 94816  
Telephone No.: (916) 323-5849  
3

4 **BEFORE THE**  
5 **COMMISSION ON STATE MANDATES**  
6 **STATE OF CALIFORNIA**  
7

8  
9  
10 **INCORRECT REDUCTION CLAIM (IRC)**  
**ON:**

No.: IRC 11-9811-I-01

11 *Animal Adoption Program*

**AFFIDAVIT OF BUREAU CHIEF**

12 Civil Code Sections 1834 and 1846 and  
13 Food and Agriculture Code  
Sections 31108, 31752, 31752.5, 31753,  
14 32001, and 32003  
(Chapter 752, Statutes of 1998; and  
15 Chapter 313, Statutes of 2004)

16 **CITY OF HAYWARD, Claimant**  
17

18 I, Jim L. Spano, make the following declarations:

- 19 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18  
20 years.  
21 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.  
Before that, I was employed as an audit manager for two years and three months.  
22 3) I am a California Certified Public Accountant.  
23 4) I reviewed the work performed by the SCO auditor.  
24 5) Any attached copies of records are true copies of records, as provided by the City of  
25 Hayward or retained at our place of business.

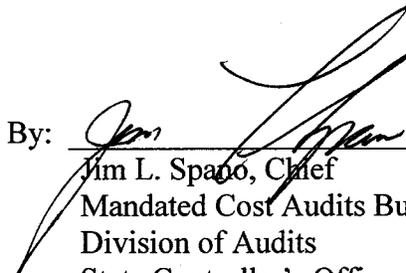
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- 6) The records include claims for reimbursement, along with any attached supporting documentation, explanatory letters, or other documents relating to the above-entitled Incorrect Reduction Claim.
- 7) A field audit of the claims for fiscal year (FY) 1998-99, FY 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03, FY 2005-06, FY 2006-07, and FY 2007-08 ended on May 6, 2011.

I do declare that the above declarations are made under penalty of perjury and are true and correct to the best of my knowledge, and that such knowledge is based on personal observation, information, or belief.

Date: January 7, 2015

OFFICE OF THE STATE CONTROLLER

By:   
\_\_\_\_\_  
Jim L. Spadò, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's Office

## **Tab 2**

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE  
TO THE INCORRECT REDUCTION CLAIM BY  
THE CITY OF HAYWARD**

**For Fiscal Year (FY) 1998-99, FY 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03,  
FY 2005-06, FY 2006-07, and FY 2007-08**

**Animal Adoption Program  
Civil Code Sections 1834 and 1846 and Food and Agriculture Code  
Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
(Chapter 752, Statutes of 1998; and Chapter 313, Statutes of 2004)**

**SUMMARY**

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that the City of Hayward submitted on March 8, 2012. The SCO audited the city's claims for costs of the legislatively mandated Animal Adoption Program for the period of July 1, 1998, through June 30, 2008, excluding July 1, 2003, through June 30, 2005. The SCO issued its final report on May 6, 2011 (**Exhibit B**).

The city submitted reimbursement claims totaling \$2,363,283—\$153,362 for fiscal year (FY) 1998-99 (**Exhibit C**), \$630,730 for FY 1999-2000 (**Exhibit D**), \$391,674 for FY 2000-01 (**Exhibit E**), \$314,742 for FY 2001-02 (**Exhibit F**), \$152,467 for FY 2002-03 (**Exhibit G**), \$234,178 for FY 2005-06 (**Exhibit H**), \$253,456 for FY 2006-07 (**Exhibit I**), and \$232,674 for FY 2007-08 (**Exhibit J**). Subsequently, the SCO audited these claims and determined that \$1,024,131 is allowable and \$1,339,152 is unallowable because the city claimed ineligible costs.

The following table summarizes the audit results:

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 1998, through June 30, 1999</u>			
Direct and indirect costs:			
Policies and procedures	\$ 333	\$ 333	\$ -
Training	486	486	-
Acquiring space and facilities	40,633	248	(40,385)
Care and maintenance of other animals	850	589	(261)
Holding period	72,594	1,075	(71,519)
Feral cats	-	767	767
Lost and found lists	9,101	2,275	(6,826)
Non-medical records	10,679	3,944	(6,735)
Veterinary care	18,686	5,545	(13,141)
Total program costs	<u>\$ 153,362</u>	15,262	<u>\$ (138,100)</u>
Less amount paid by the State <sup>1</sup>		<u>(15,262)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs	Allowable	Audit
	Claimed	Per Audit	Adjustments
<u>July 1, 1999, through June 30, 2000</u>			
Direct and indirect costs:			
Training	\$ 4,093	\$ 4,093	\$ -
Computer software	16,854	4,483	(12,371)
Acquiring space and facilities	354,735	195,191	(159,544)
Care and maintenance of dogs and cats	105,094	11,032	(94,062)
Care and maintenance of other animals	1,529	1,027	(502)
Holding period	138,657	43,824	(94,833)
Feral cats	-	1,495	1,495
Lost and found lists	9,768	5,145	(4,623)
Non-medical records	-	7,659	7,659
Veterinary care	-	10,633	10,633
Total program costs	<u>\$ 630,730</u>	<u>284,582</u>	<u>\$ (346,148)</u>
Less amount paid by the State <sup>1</sup>		<u>(284,582)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	
<u>July 1, 2000, through June 30, 2001</u>			
Direct and indirect costs:			
Training	\$ 260	\$ 260	\$ -
Computer software	11,345	-	(11,345)
Acquiring space and facilities	124,984	100,228	(24,756)
Care and maintenance of dogs and cats	99,787	14,293	(85,494)
Care and maintenance of other animals	1,715	467	(1,248)
Holding period	148,621	47,594	(101,027)
Feral cats	-	1,279	1,279
Lost and found lists	11,859	5,545	(6,314)
Non-medical records	-	8,382	8,382
Veterinary care	-	10,776	10,776
Procuring equipment	-	3,415	3,415
Total direct and indirect costs	<u>398,571</u>	<u>192,239</u>	<u>(206,332)</u>
Less offsetting savings/reimbursements	<u>(6,897)</u>	<u>-</u>	<u>6,897</u>
Total program costs	<u>\$ 391,674</u>	<u>192,239</u>	<u>\$ (199,435)</u>
Less amount paid by the State <sup>1</sup>		<u>(192,239)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	
<u>July 1, 2001, through June 30, 2002</u>			
Direct and indirect costs:			
Training	\$ 1,157	\$ 1,157	\$ -
Care and maintenance of dogs and cats	130,269	16,855	(113,414)
Care and maintenance of other animals	3,122	1,381	(1,741)
Holding period	169,216	48,633	(120,583)
Feral cats	-	1,828	1,828
Lost and found lists	18,900	5,665	(13,235)
Non-medical records	-	8,812	8,812
Veterinary care	-	10,918	10,918
Total direct and indirect costs	<u>322,664</u>	<u>95,249</u>	<u>(227,415)</u>
Less offsetting savings/reimbursements	<u>(7,922)</u>	<u>-</u>	<u>7,922</u>
Total program costs	<u>\$ 314,742</u>	<u>95,249</u>	<u>\$ (219,493)</u>
Less amount paid by the State <sup>1</sup>		<u>-</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 95,249</u>	

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments
<u>July 1, 2002, through June 30, 2003</u>			
Direct and indirect costs:			
Training	\$ 588	\$ 588	\$ -
Care and maintenance of dogs and cats	31,717	12,568	(19,149)
Care and maintenance of other animals	1,667	1,398	(269)
Holding period	117,533	41,338	(76,195)
Feral cats	3,513	1,949	(1,564)
Lost and found lists	23,934	5,893	(18,041)
Non-medical records	-	9,096	9,096
Veterinary care	-	9,279	9,279
Total direct and indirect costs	178,952	82,109	(96,843)
Less offsetting savings/reimbursements	(26,485)	-	26,485
Total program costs	<u>\$ 152,467</u>	82,109	<u>\$ (70,358)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 82,109</u>	

July 1, 2005, through June 30, 2006

Direct and indirect costs:			
Training	\$ 522	\$ 522	\$ -
Computer software	1,008	-	(1,008)
Care and maintenance of dogs and cats	42,261	18,844	(23,417)
Care and maintenance of other animals	1,901	2,015	114
Holding period	104,216	46,920	(57,296)
Feral cats	977	2,340	1,363
Lost and found lists	9,319	6,719	(2,600)
Non-medical records	36,968	10,061	(26,907)
Veterinary care	17,389	13,452	(3,937)
Procuring equipment	19,617	3,308	(16,309)
Total program costs	<u>\$ 234,178</u>	104,181	<u>\$ (129,997)</u>
Less amount paid by the State <sup>1</sup>		(104,181)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

July 1, 2006, through June 30, 2007

Direct and indirect costs:			
Training	\$ 152	\$ 152	\$ -
Computer software	3,637	-	(3,637)
Care and maintenance of dogs and cats	46,362	32,788	(13,574)
Care and maintenance of other animals	12,340	4,952	(7,388)
Holding period	142,151	54,139	(88,012)
Feral cats	931	2,496	1,565
Lost and found lists	10,790	7,710	(3,080)
Non-medical records	15,301	12,600	(2,701)
Veterinary care	21,792	12,346	(9,446)
Total program costs	<u>\$ 253,456</u>	127,183	<u>\$ (126,273)</u>
Less amount paid by the State <sup>1</sup>		(127,183)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>July 1, 2007, through June 30, 2008</u>			
Direct and indirect costs:			
Care and maintenance of dogs and cats	\$ 15,219	\$ 27,087	\$ 11,868
Care and maintenance of other animals	925	2,111	1,186
Holding period	157,647	57,259	(100,388)
Feral cats	3,382	2,056	(1,326)
Lost and found lists	12,300	8,090	(4,210)
Non-medical records	18,198	11,840	(6,358)
Veterinary care	25,003	14,883	(10,120)
Total program costs	<u>\$ 232,674</u>	123,326	<u>\$ (109,348)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 123,326</u>	

Summary: July 1, 1998, through June 30, 2008  
(excluding FY 2003-04 and FY 2004-05)

Direct and indirect costs:			
Policies and procedures	\$ 333	\$ 333	\$ -
Training	7,258	7,258	-
Computer software	32,844	4,483	(28,361)
Acquiring space and facilities	520,352	295,667	(224,685)
Care and maintenance of dogs and cats	470,709	133,467	(337,242)
Care and maintenance of other animals	24,049	13,940	(10,109)
Holding period	1,050,635	340,782	(709,853)
Feral cats	8,803	14,210	5,407
Lost and found lists	105,971	47,042	(58,929)
Non-medical records	81,146	72,394	(8,752)
Veterinary care	82,870	87,832	4,962
Procuring equipment	19,617	6,723	(12,894)
Total direct and indirect costs	2,404,587	1,024,131	(1,380,456)
Less offsetting savings/reimbursements	(41,304)	-	41,304
Total program costs	<u>\$ 2,363,283</u>	1,024,131	<u>\$ (1,339,152)</u>
Less amount paid by the State <sup>1</sup>		(723,447)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 300,684</u>	

<sup>1</sup> Payment information current as of December 30, 2014.

## I. ANIMAL ADOPTION PROGRAM CRITERIA

### Adopted Parameters and Guidelines—February 28, 2002

Food and Agriculture Code sections 31108, 31752, 31753, 32001, and 32003 (added and amended by Chapter 752, Statutes of 1998) attempted to end the euthanasia of adoptable and treatable animals. It expressly identifies the state policy that no adoptable animal should be euthanized if it can be adopted into a suitable home, and that no treatable animal should be euthanized. The legislation also increases the holding period for stray and abandoned dogs, cats, and other specified animals. It also requires public or private shelters to:

- Verify the temperament of feral cats;
- Post lost-and-found lists;
- Maintain records for impounded animals; and
- Ensure that impounded animals receive necessary and prompt veterinary care.

The Commission on State Mandates (Commission) determined that Chapter 752, Statutes of 1998, imposed a state mandate reimbursable under Government Code section 17561.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. The Commission adopted the parameters and guidelines on February 28, 2002 (**Tab 5**) and corrected them on March 20, 2002 (**Tab 6**). In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated-program reimbursable costs. The parameters and guidelines are applicable to the city's FY 1998-99, FY 1999-2000, FY 2000-01, FY 2001-02 and FY 2002-03 claims.

For FY 2003-04, the Legislature suspended the Animal Adoption Program.

### Amended Parameters and Guidelines –January 26, 2006

On January 26, 2006, the Commission adopted amended parameters and guidelines for the Animal Adoption program (**Tab 7**). In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated-program reimbursable costs. The amended parameters and guidelines are applicable to the city's FY 2005-06, FY 2006-07, and FY 2007-08 claims.

The amended parameters and guidelines clarify the source documentation requirements by defining the terms "actual costs" and "source documents." In addition, these parameters and guidelines state that corroborating documents cannot be substituted for source documents.

The amended parameters and guidelines also provide a specific formula for claimants to use when calculating costs under the Acquiring Space and Facilities, and the Remodeling/Renovating cost components. The eligible costs for both components take into account the increased holding period as a result of the mandate relative to the animal census (the total days an animal is impounded).

### SCO Claiming Instructions

The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs. The May 7, 2002 claiming instructions (**Exhibit K**) are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the city filed its FY 1998-99, FY 1999-2000, FY 2000-01, FY 2001-02, and FY 2002-03 mandated cost claims. The SCO issued amended claiming instructions on April 3, 2006 (**Exhibit O**). These claiming

instructions are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the city filed its FY 2005-06, FY 2006-07, and FY 2007-08, mandated cost claims.

## II. APPLICATION OF PURIFOY V. HOWELL

### Issue

The city's IRC contests SCO's application of the First District Court of Appeal decision in the matter of *Purifoy v. Howell, supra*, for the entire audit period. The court determined that Saturday was not a business day for purposes of determining the required holding period for a dog. This issue affects the allowable cost calculations in the SCO's final audit report issued May 6, 2011, for Finding 2, Acquiring Space and Facilities; Finding 3, Care and Maintenance of Dogs, Cats and Other Animals; Finding 8, Veterinary Care; and Finding 9, Procuring Equipment, in the SCO's final audit report issued May 6, 2011. The SCO concluded that the city claimed ineligible costs because the city misstated animal census data, co-mingled costs, claimed ineligible costs, claimed reimbursement using misstated pro-rata percentages, claimed ineligible and unsupported costs, misclassified costs, and understated allowable costs. The SCO determined unallowable costs totaling \$579,968 for Findings 2, 3, 8, and 9. For the purposes of determining allowable costs in our audit report, we did not consider Saturday to be a business day consistent with the Appellate Court decision cited above. However, the city believes that Saturday should be considered a business day when calculating reimbursable costs.

The following table summarizes the claimed, allowable, and audit adjustment amounts related to audit Findings 2, 3, 8, and 9.

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments	
Acquiring space and facilities	\$ 520,352	\$ 295,667	\$ (224,685)	Finding 2
Care and maintenance of dogs and cats	470,709	133,467	(337,242)	Finding 3
Care and maintenance of other animals	24,049	13,940	(10,109)	Finding 3
Veterinary care	82,870	87,832	4,962	Finding 8
Procuring equipment	19,617	6,723	(12,894)	Finding 9
	\$ 1,117,597	\$ 537,629	\$ (579,968)	

### **SCO Analysis:**

The city believes that application of the Appellate Court decision in the case of *Purifoy et al v. Howell*, should not apply to the audit period. In that case, Saturday was determined **not** to be a business day for the purposes of determining the required holding period for dogs. For the purposes of our audit, this affected the allowable cost calculations for overstated space and facilities acquisition costs (Finding 2) (**Tab 10**), unallowable care and maintenance costs (Finding 3) (**Tab 11**), misstated necessary and prompt veterinary care costs (Finding 8) (**Tab 13**), and misstated equipment procurement costs (Finding 9) (**Tab 14**).

The SCO contends that the court decision clarifies the legal definition of a business day for the required holding period as of the date that the applicable statute was enacted in 1998.

## City's Response

### **I. Misapplication Of Purifoy v. Howell**

During the pendency of the SCO audit of the City, a decision came down from the First District Court of Appeal in the matter of *Purifoy v. Howell, supra*. At issue before the court was the definition of a business day for purposes of the animal holding period under the Hayden Bill. This holding period forms the basis for reimbursable activities under the Animal Adoption mandate. This Commission was silent as to the definition of business day. The court held that although the Hayden Bill requires animal shelters to hold animals longer or be open for business on a weekday evening or Saturday, Saturday is not a business day for the purposes of calculating how long to hold an animal before it can be released for adoption or disposal. While the decision, published on March 26, 2010, is likely applicable to all future claims, the SCO in seeking to apply the court's holding to current audits overlooks whether such application is proper. The City argues that it is not.

First, the SCO is jumping the gun. *Purifoy* is not a decision of the Commission nor is it a decision to which the Commission was a party. There has been no change to the Commission's Statement of Decision or Ps & Gs in the Animal Adoption mandate nor has there been any proposed amendment to the Ps & Gs or request for a new test claim decision, under the new test claim process. Thus, the effect of this decision on the Ps & Gs has not been addressed by this Commission and until that is the case, the 2002 and 2006 Ps & Gs remain in full force and effect. Moreover, were such a request brought before this Commission and the decision found applicable, the effective date of any change to the Ps & Gs or Statement of Decision would be the filing date of the request which would, in any case, not be retroactive back to 1998 as the SCO is now attempting.

Second, neither this Commission nor the courts would support retroactivity of *Purifoy*. In 1989, the California Supreme Court set forth the rule for retroactive application of judicial decisions in *Newman v. Emerson Radio Corp.* (1989) 48 Cal.3d 973, 978, which states: "The general rule that judicial decisions are given retroactive effect is basic in our legal tradition." The Court explains that the historic rationale for retroactivity lies in "the idea adhered to by Blackstone that 'judges do not 'create,' but instead 'find' the law. A decision interpreting the law, therefore, does no more than declare what the law had always been."

This rule, however, has exceptions which favor prospective application and which reflect considerations of "fairness", "public policy" (*Newman v. Emerson Radio Corp.* (1989) 48 Cal.3d 973, 983-984 [258 Cal.Rptr. 592].), and "hardship" (*Moradi-Shalal v. Fireman's Fund Ins. Companies* (1988) 46 Cal.3d 287, 305 [250 Cal.Rptr. 116].) to the parties. As the Court defined a few years later:

Several factors are relevant in determining whether an exception to the general rule of retroactivity is warranted, including: "the reasonableness of the parties' reliance on the former rule, the nature of the change as substantive or procedural, retroactivity's effect on the administration of justice, and the purposes to be served by the new rule. [Citations.]" (*Camper v. Workers' Comp. Appeals Bd.* (1992) 3 Cal.4th 679, 688 [12 Cal.Rptr. 101].)<sup>1</sup>

The SCO appears to have relied upon the general rule that *Purifoy* should be applied retroactively to the audit. The City argues it falls within the stated exceptions.

The parties' reliance on the old rule was reasonable: The purpose of the Hayden Bill was, in part, to ensure that shelters were open for business outside of normal working hours to allow owners to retrieve their pets. To that end, the Bill required shelters to remain open either later on a weekday or on Saturday. Thus as the shelter was open to transact business, it was reasonable to assume Saturday was a business day. Local governments filed claims for reimbursement based upon this reliance. This Commission saw no issue with the term "business day", the trial court found Saturday was a business day and SCO had presumed as much when beginning its audits. Moreover, trying to recreate what would have happened years ago if the current law had been in existence during the time the claim was filed will cause undue hardship on claimants who relied upon the old rule for calculating the date upon which an animal could be euthanized. Reliance on the old rule and the un-foreseeability of change support prospective application.

The change is procedural: This new rule changes the manner in which shelters will do business by altering holding periods. Generally, substantive changes are applied retroactively while procedural changes are applied prospectively. This is due in part because procedural changes can determine the rights of the parties, especially in setting a statute of limitations. (*Camper v. Workers' Comp. Appeals Bd.*, *supra*, at p. 689.)<sup>2</sup>

Although the change is substantive on its face, in this case, the retroactive application of the law will affect the rights of claimants as reimbursement can only be had for those animals euthanized after the holding period. Extending the holding period years later means that reimbursement will be unavailable to claimants complying with the law as it was understood at the time. Ensuring recovery to claimants in procedural compliance with a mandate program supports prospective application.

Retroactive application will produce unjust results: Judicial decisions are routinely applied retroactively so as to resolve pending cases where the parties are similarly situated and all unfiled cases. In this instance, however, the decision is being applied retroactively to audits of claims which may date back over a decade. The new rule will not be dispositive as to all claimants and will ensure unequal application of the rule to only those who are being audited. The administration of justice in a consistent manner supports prospective application.

The new rule will extend holding periods: The purpose of the new rule set forth in *Purifoy* is to clarify statutory provisions to ensure that the spirit of the Hayden Bill, adequate time for owner retrieval of pets, is promoted. This objective is not compromised by prospective application of the new rule. (*Woods v. Young* (1991) 53 Cal.3d 315, 331 [279 Cal.Rptr. 613].) The retroactive application will not increase the holding period for animals long ago retrieved.

Although the general rule is a judicial decision is given retroactive effect, the weighing of relevant factors balances in favor of an exception to the general rule and supports a prospective application of the *Purifoy* decision.

Were the above-stated analysis not enough to support the City's position, the Legislature has recently concurred through the enactment of AB 222<sup>3</sup> which, *inter alia*, provided the following addition to Food and Agriculture Code section 31108:

- (d) As used in this division, a "business day" includes any day that a public or private shelter is open to the public for at least four hours, excluding state holidays.

Although it may be argued that this addition arose from circumstances other than as a response to the faulty interpretation of "business day" in *Purifoy*, the facts demonstrate that that cannot be the case: In 2009, the Legislature failed to fund the Animal Adoption mandate thus suspending the program as a matter of law pursuant to Government Code section 17581. Then the Legislature enacted AB 12 of the 4th extraordinary session<sup>4</sup>, to ensure that local agencies hold dogs and cats for 72 hours which was the law prior to the Hayden Bill. As a result, the requirement of the Hayden Bill that animals be held longer than 72 hours is no longer the law of the land. For what reason would the Legislature alter statutory language that is no longer enforceable? The City points to the only reasonable conclusion: The Legislature stepped in to correct the current retroactive application of *Purifoy* to audits.

The City submits that the above-stated argument provides sufficient reason for the Commission to reverse the SCO as to the retroactive application of the *Purifoy* case to the instant audit and reimburse any and all attendant costs.

<sup>1</sup> See also, *Gentis v. Safeguard Business Systems, Inc.* (1998) 60 Cal.App.4<sup>th</sup> 1294 [71 Cal.Rptr.2d 122], *Rose v. Hudson* (2007) 153 Cal.App.4<sup>th</sup> 641 [63 Cal.Rptr.3d 248].

<sup>2</sup> See also, *Woods v. Young* (1991) 53 Cal.3d 315 [279 Cal.Rptr. 613].

<sup>3</sup> Stats. 2011, ch. 97.

<sup>4</sup> Stats. 2009, ch.12, Fourth Extraordinary Session.

### SCO's Comment

In the city's IRC filed on March 8, 2012, (**Exhibit A**), the city brings the same general argument already addressed in the audit report. The city has not provided any additional support since the final audit report was issued showing why Saturday should be considered a business day.

The city disagrees with our application of the Appellate Court decision in the case of *Purifoy et al. v. Howell*. In that case, Saturday was determined *not* to be a business day for the purposes of determining the required holding period for a dog. The city also contends that enactment of Assembly Bill (AB) 222 (Saturday business day issue) and AB 12 support its position. The SCO addressed this issue in the audit report under the "Other Issue – Retroactive application of *Purifoy v. Howell*" (**Exhibit B, pages 46 through 50**). The SCO's position is that the court decision clarifies the legal definition of a business day for the required holding period and that no changes to the audit findings are necessary.

### Appellate Court Decision in *Purifoy et al v. Howell*

The city's IRC reiterated the following reasons why the SCO should not apply the court's decision retroactively:

- The Commission was not a party to the decision and there has been no change to the Commission's statement of decision or parameters and guidelines.
- While retroactive application of judicial decisions is the general rule, prospective application is warranted in this instance because the nature of the decision qualifies as an exception to the general rule.
- Claimants' assumption that Saturday was to be treated as a business day was reasonable in light of the requirements of the Hayden Bill.
- The court decision provides for a procedural change in law rather than a substantive change and procedural changes are applied prospectively.
- Retroactive application is unjust because it will only be applied to claims audited by the SCO.
- Retroactive application will not increase the holding period for animals long ago retrieved.

A considerable amount of public record is related to this mandated program, including, but not limited to, the initial test claim, statement of decision (**Tab 4**), the adopted parameters and guidelines (**Tabs 5, 6, and 7**), Commission draft and final staff analyses, and comments made by various local agencies and other interested parties. These documents did not define what specific days of the week were considered to be business days. Therefore, we followed the decision of the Appellate Court which opined that Saturday is not to be treated as a business day for the purposes of determining the required holding period (**Tab 8**).

The city is correct in stating that the Commission was not a party to the *Purifoy et al. v. Howell* court case and there has been no change to the Commission's adopted statement of decision or the parameters and guidelines. However, a proposed amendment to the statement of decision or the parameters and guidelines would not be warranted in this instance. The court decision did not make changes to the test claim statutes on which the mandated program is based. The court case clarified what the statutes mean. Therefore, the clarification would apply to all of the city's Animal Adoption claims within the audit period.

We acknowledge that many animal shelters were operating under the assumption that they could count Saturday as a business day to calculate the holding period of an animal. However, the court's decision declared that this assumption was incorrect. We looked specifically at the language which the court used in their opinion, which stated in part:

In short, if the Legislature, having provided an incentive for shelters to remain open on weekend days, had also intended to permit shelters to count Saturdays as "business days" (thus further shortening the total number of calendar days in the holding period), we would expect a clearer expression of such an intention in the statute. More broadly, a construction of "business days" that includes Saturdays would both (1) shorten the holding period, and (2) reduce the opportunities for redemption and adoption. It thus would fail to achieve the dual purposes reflected in the legislative findings.

Accordingly, in the absence of a clear expression of legislative intent to treat Saturdays as "business days," and in light of our obligation to choose a construction that most closely comports with the Legislature's intent and promotes, rather than defeats, the statute's general purposes (see *Smith, supra*, 39 Cal.4th at p. 83; *California Highway Patrol, supra*, 135 Cal.App.4th at pp. 496-497), we conclude that "business days" in section 31108(a) means Monday through Friday, the meaning most commonly used in ordinary discourse. (Tab 8, page 16)

The court decision did not change the audit criteria used to audit the claims; the decision clarified the legal definition of a business day for the required holding period as of the date that the applicable statute was enacted in 1998. The city did not support its opinion with any language from the administrative record related to the Animal Adoption Program that supports a definition for a "business day" other than the ordinary meaning which excludes Saturdays, Sundays, and legal holidays.

**The definition of a "business day" for the purpose of the Animal Adoption Program is clarified in Assembly Bill (AB) 222.**

The usual and ordinary meaning of the term "business days" remains Monday through Friday, and excluding Saturdays, Sundays, and legal holidays. However, for the purpose of determining the holding period for the Animal Adoption Program, AB 222 (Chapter 97, Statutes of 2011) was enacted on July 25, 2011. This bill was a non-urgency bill and took effect January 1, 2012 (Tab 9). This bill states that a "business day" includes any day that a public or private animal shelter is open to the public for at least four hours, excluding state holidays.

The legislature acknowledged the Appellate Court's interpretation of Food and Agriculture Code section 31108, subdivision (a), and made the necessary changes in AB 222 to redefine prospectively a "business day."

### III. THE CITY OVERSTATED ACQUIRING SPACE AND FACILITIES

#### Issue

The city's IRC contests Finding 2, Acquiring Space and Facilities, in the SCO's final audit report issued May 6, 2011. The SCO concluded that the city claimed ineligible costs because it claimed reimbursement using pro-rata percentages that were misstated, claimed ineligible and unsupported costs, misclassified costs, and understated allowable costs. The SCO determined unallowable costs totaling \$224,685 (Tab10). The city believes that additional costs may be reimbursable under the mandated program.

#### **SCO Analysis:**

The city believes that unallowable construction costs for FY 1998-99 is due to the SCO's misinterpretation of what census data should be used to calculate the percentage of reimbursable costs incurred by the city. In its response, the city states that "In no place is there any reference to removing the number of dogs and cats from determining what construction costs should be reimbursed."

For FY 1998-99, the city incorrectly claimed \$40,633, which is 100% of construction costs incurred from January 1, 1999, to June 30, 1999 (Tab 15). The city failed to properly calculate the eligible proportionate share of actual costs incurred to comply with the mandated activities cited in the programs parameters and guidelines. All construction costs incurred related to the Acquiring Space and Facilities cost component are not eligible for reimbursement. Instead, the parameters and guidelines specify that eligible claimants are only entitled to reimbursement for the proportionate share of actual costs. We recalculated the eligible portion of actual costs incurred for FY 1998-99 by excluding census data for dogs and cats.

The parameters and guidelines allow reimbursement under this cost component beginning January 1, 1999. However, while the period of reimbursement for "other" animals began as of January 1, 1999, the parameters and guidelines state that allowable costs for stray dogs and cats are reimbursable as of July 1, 1999 (FY 1999-2000).

#### City's Response

##### A. Finding 2: Overstated space and facilities acquisition costs

Controller Finding: The city claimed \$520,352 under this cost component. We determined that \$282,182 is allowable and \$239,170 is unallowable. The misstated costs occurred because the city claimed reimbursement using pro-rata percentages that were misstated, claimed ineligible and unsupported costs, misclassified costs, and understated allowable costs.

The SCO's disallowance of over 99% of the construction costs incurred and claimed in FY 1998-99 is due to its misinterpretation of what census data should be used to calculate the percentage of reimbursable costs incurred by the City. Allowable costs for this component are based on a formula: all costs incurred by the City applicable to animal shelter construction multiplied by a ratio of animals euthanized after the required holding period to the number of animals housed at the shelter during the required holding period.

The SCO disallowed \$40,385 of \$40,633 of the claimed costs because in calculating those costs, it only used the number "other animals" euthanized to the total population of the "other animals." The Controller comments:

For FY 1998-99, only "other animals" are eligible for reimbursement. As animal census information for FY 1998-99 was unavailable, we used an average of the last six fiscal years of the audit period to determine the number of eligible "other animals." In addition, for reimbursement for "other animal" begins on January 1, 1999, so we divided the six-year average of eligible "other animals" by two.

This Commission, when addressing the construction of new facilities in its statement of decision, found its "regulations allow reimbursement for the most reasonable methods of complying with the activities determined by the Commission to constitute reimbursable state mandated activities"<sup>5</sup> noting that claimants would have "to show at the parameters and guidelines phase that construction of new buildings occurred as a direct result of the mandated activities and was the most reasonable method of complying with the mandated activities."<sup>6</sup> In determining what portion of new facility costs should be reimbursed, this Commission concluded that it should be based on:

the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals ... that are held during the increased holding period ... and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility during the entire holding period....<sup>7</sup>

The SCO takes the position that the increased number of animals for which the costs were incurred between January 1, 1999, and June 30, 1999, should not include the costs for dogs and cats. The Ps & Gs did not suggest that that six month period should limit the state's share of the costs to only considering eligible construction costs for "other animals." Indeed, in no place is there any reference to removing the number of dogs and cats from determining what construction costs should be reimbursed. The City requests the Commission recalculate the costs for FY 1998-99 and restore the cost claimed by the City for that period. In accordance with the Controller's methodology for used in other calculations, the City suggests the six-year average of all dogs, cats and other animals be used to make that calculation.

In addition, the SCO, by improperly applying the *Purifoy* decision, supra, understated the proportionate share of costs to construct the new facilities in fiscal years 1999-00 and 2000-01 by reducing the number of eligible animals contained in the reimbursement formula. In 1999-00, the SCO reduced the ratio of allowable costs from 50.10% to 27.40% and in 2000-01 from 42.30% to 23.51%. The City requests the Commission direct the SCO to recalculate the eligible costs by including Saturday as a business day.

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<sup>5</sup> Statement of Decision at p. 27.

<sup>6</sup> Id.

<sup>7</sup> Parameters and Guidelines, as corrected March 20, 2002, at pp 3-4 (emphasis in the original).

### SCO's Comment

The city cites an incorrect audit adjustment for this finding. The city states that we determined \$282,182 to be allowable and \$239,170 to be unallowable. This is incorrect. Subsequent to the issuance of the draft audit report, we revised the audit finding to correct the reimbursement ratio for FY 2000-01 from 23.51% to 27.60%. As a result, allowable materials and supplies costs increased by \$14,485, from \$276,087 to \$290,572. Allowable costs totaled \$295,667 for this cost component during the audit period when combined with eligible salaries and benefits and related indirect costs. Therefore, the audit report shows that the city claimed \$520,352 under this cost component and we determined that \$295,667 is allowable and \$224,685 is unallowable (**Tab10**).

For FY 1998-99, the city incorrectly claimed 100% of its construction costs incurred from January 1, 1999, to June 30, 1999, which totaled \$40,633 (**Tab 15**). The city failed to properly calculate the eligible "proportionate share" of actual costs incurred to comply with the mandated activities, as required by the parameters and guidelines. The city believes that unallowable construction costs for FY 1998-99 are due to the SCO's misinterpretation of what census data should be used to calculate the percentage of reimbursable costs incurred by the city. In its response, the city states that "In no place is there any reference to removing the number of dogs and cats from determining what construction costs should be reimbursed." The city challenges the "census data [which] should be used to calculate the percentage of reimbursable costs incurred by the City." However, we believe that Section IV.(B)(3) - (Care and Maintenance of Dogs and Cats), makes a clear distinction that

reimbursement for dogs and cats begins July 1, 1999 (FY 1999-2000). On the other hand, Section IV.(B)(4) makes a clear distinction that reimbursement for other animals begins January 1, 1999.

The SCO disagrees with the city's position and addressed this issue in the SCO's response to Finding 2 in the final audit report (**Exhibit B, page 17**). We concur that the parameters and guidelines allow reimbursement under this cost component beginning January 1, 1999. However, while the period of reimbursement for "other" animals began as of January 1, 1999, the parameters and guidelines state that allowable costs for stray dogs and cats are reimbursable as of July 1, 1999 (FY 1999-2000). Therefore, allowable costs for stray or abandoned dogs and cats are not reimbursable for any cost component of the mandated program until July 1, 1999 (FY 1999-2000).

The city did not present any additional information subsequent to the issuance of our final audit report for consideration. The city believes that allowable costs should be determined by taking all eligible animals divided by the total animals housed at the shelter. The city believes that the SCO should disregard the specific period for reimbursement contained in the parameters and guidelines for dogs and cats and other animals.

Section IV.B.1, Acquiring Space and Facilities, requires that the city claim the *proportionate share* [emphasis added] of actual costs incurred beginning January 1, 1999. The program's parameters and guidelines state in part:

Eligible claimants are only entitled to reimbursement for the *proportionate share of actual costs required* [emphasis added] to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are *held during the increased holding period* [emphasis added] specified in *Sections IV (B) (3) and (4)* [emphasis added] of these Parameters and Guidelines and die during the increased holding period *or are ultimately euthanized*, [emphasis added] to the (including those animals that are excluded from reimbursement, as specified in *total population of animals housed in the facility* [emphasis added] Sections IV (B)(3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

All actual costs incurred for the Acquiring Space and Facilities cost component beginning January 1, 1999, to June 30, 1999 are not eligible for reimbursement. The parameters and guidelines adopted on February 28, 2002, state that only the "proportionate share of actual costs" incurred are eligible. The eligible proportionate share of animals noted in the paragraph above are those associated with providing care and maintenance of dogs and cats (Section IV.B.3), and other animals (Section IV.B.4) during the increased holding period. Section IV.B.3 (Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized) begins by noting that costs are eligible starting on July 1, 1999. Section IV.B.4 (Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized) begins by noting that costs are eligible on January 1, 1999. Therefore, the city's statement that "in no place is there any reference to removing the number of dogs and cats from determining what construction costs should be reimbursed" is incorrect when applying the language contained in the parameters and guidelines. The proportionate share is determined by the number of *eligible* animals that are "held during the increased holding period... or are ultimately euthanized [numerator]... to the total population of animals housed in the facility [denominator]..." As noted in the parameters and guidelines, eligible animals for FY 1998-99 includes only "other animals."

In addition, the parameters and guidelines (section III-Period of Reimbursement) state:

Section 21 of Statutes of 1998, Chapter 752 establishes an operative date of July 1, 1999 for the amendment to Food and Agriculture Code section 31108 (holding period for stray dogs) and Food and Agriculture Code section 31752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code section 31108 and 31752, as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999 [FY 1999-2000].

The city concludes with a statement that relates the SCO application of the Appellate Court decision in the case of *Purifoy et al v. Howell*. This issue is addressed in section II of this document.

#### IV. THE CITY CLAIMED UNALLOWABLE HOLDING PERIOD COSTS

The city's IRC contests Finding 4, Holding Period costs, in the SCO's final audit report issued May 6, 2011, related to the Animal Adoption Program. The SCO concluded that the city claimed unallowable costs because the city included costs for employee classifications that were not reimbursable under this cost component. The city also did not account for the animal shelter being closed on the last Saturday of the month in the last four years of the audit period. The SCO determined unallowable costs totaled \$709,853 (Tab 12). The city believes that additional costs may be reimbursable under the mandated program.

##### SCO Analysis:

The parameters and guidelines allow reimbursement under this category for the costs associated with holding shelters open to the public on one weekend day, one weekday evening, or under certain circumstances, for costs incurred in establishing an after-hours redemption process. We believe that labor costs related to staff not performing the activity of making animals available for owner redemption should not be included as allowable costs under this cost component.

Costs for staff on duty during Saturdays are already reimbursable within other cost components of the mandated program. Shelter employees' time devoted to feeding animals, cleaning cages, duties related to the care of animals, feral cat testing, performing lost-and-found list activities, processing non-medical records, performing initial physical examinations, and administering wellness vaccines are already allowable costs that were supported by the time studies that the city conducted. Reimbursing the city for this same staff under the Holding Period cost component would constitute reimbursing the city twice for the same costs.

We believe that other animal services such as animal control officer duties, euthanasia, spay and neutering procedures, implanting microchips, licensing, processing animal adoptions, and certain other animal services are not reimbursable activities.

##### City's Response

##### **B. Finding 4: Unallowable Holding Period Costs**

Controller Finding: The city claimed \$1,050,635 for the Holding Period component during the audit period. We determined that \$340,782 is allowable and \$790,853 is unallowable. The costs were determined to be unallowable because the City claimed employee classifications that were not reimbursable. The city also did not account for the animal shelter being closed on the last Saturday of the month in the last four years of the audit period. For these years, we allowed for costs for the shelter being open an additional hour on 12 Wednesdays per year.

\* \* \*

We determined that when the shelter is open to the public to make animals available for owner redemption, one additional Animal Care Attendant, two Police Records Clerks II, one "floating" Police Records Clerk II (may be on shelter staff on limited duty), and one Senior Police Records Clerk Supervisor or Acting Records Supervisor were on duty to perform the required mandated activities. Our calculations of allowable costs for each year of the audit period were based on the salaries and benefits and related indirect costs of these employees according to the hours of operation noted in the paragraph above.

As noted below, the city's claims included costs under this cost component for all shelter employees that were on duty during the holding period days. Only the employees noted above were on duty to make animals available for owner redemption. However, the additional employees on duty also performed reimbursable activities that are already included in other cost components of the city's claims (care and maintenance, feral cats, lost and found lists, non-medical records, and necessary and prompt veterinary care).

The City objects to the SCO's determination that when the shelter is open to the public on Saturdays, only a portion of its staff time and costs are reimbursable. The City contends that the Animal Adoption mandate requires the local agency to be open on Saturdays for normal business operations that are reasonably required by the Hayden Bill which is not limited to the redemption of animals.

In arguing that the City should not be reimbursed for all the staff present on Saturday, the SCO places too much emphasis on the choice of wording in the Ps & Gs concluding that the costs for only those staff members involved with making animals available for redemption should be reimbursable. The SCO mistakes the term "making the animal available for owner redemption" as a limitation on reimbursement rather than as a mere explanation for why the shelter is open for extended hours. Moreover, Food and Agriculture Code sections 31108, 31752 and 31753 set forth the requirement that the shelter be open on a weekday evening or a Saturday without any direction as to how that is to be accomplished. Finally, this Commission in its Statement of Decision left the implementation of this up the shelters. The City should be allowed to staff its shelter as it sees fit to accomplish the goals set forth in statute. If the state wishes to set limits, it should do so not through the SCO but through the Legislature.

#### SCO's Comments

The city is disputing the SCO's determination that only a portion of its staff time and costs are reimbursable under the Holding Period cost component. The city has not provided any additional information to consider since our final audit report was issued. The SCO responded to this same issue in our final audit report (**Exhibit B, pages 27 through 28**).

Section IV.B.5 of the parameters and guidelines allow reimbursement under this category for the costs associated with holding shelters open for the public on one weekend day, one weekday evening, or under certain circumstances, for costs incurred in operating an after-hours animal redemption process. We believe that labor costs related to staff not performing the activity of making animals available for owner redemption should not be included as allowable costs under this cost component.

The SCO is relying on language in the parameters and guidelines that the reason to be open extra hours is to make animals available for owner redemption on one weekday evening until 7:00 p.m. or on one weekend day. Therefore, this is the criterion to determine the actual costs associated with this cost component, which is to make animals available for owner redemption. Our audit report notes the additional employee classifications that performed this activity during the audit period. All salary, benefit, and related indirect costs incurred for the employees that performed this activity at the city's animal shelter on Saturdays were allowable costs in the final audit report (**Exhibit B, page 24 through 26**).

Our audit report has addressed that other shelter staff on duty during Saturdays are already reimbursable within other cost components of the mandated program. For example, the Animal Care Attendants not involved with duties under this cost component as well as the Senior Animal Care Attendants' perform activities allowable under the Care and Maintenance cost component. In addition, costs incurred for these and other employee classifications on duty during Saturdays are also reimbursable for providing feral cat testing, performing lost-and-found list activities, processing non-medical records, performing initial physical examinations, and administering wellness vaccines. Such costs were supported by the time studies that the city conducted. To conclude that costs for these employees are reimbursable under these other cost components and again under the Holding Period cost component would result in the city being reimbursed twice for the same mandated costs.

In addition, some staff on duty during Saturdays are performing activities not reimbursable under the mandated program. Just because the mandated program requires agencies to be open extra hours one weekday evening or on one weekend day to make animals available for owner redemption does not make activities such as euthanasia, spay and neutering procedures, implanting microchips, licensing, processing animal adoptions, as well as other unallowable activities reimbursable for that time period. These activities are not reimbursable under any cost component of the mandated program at any time. Our finding identifies allowable costs under the mandated program per the requirements of the adopted parameters and guidelines.

## V. CONCLUSION

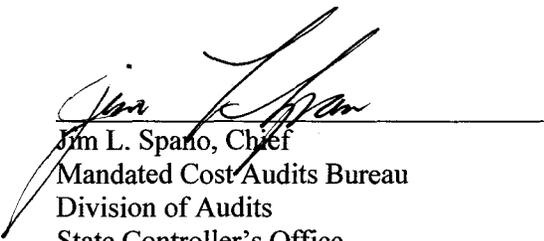
The SCO audited the City of Hayward's claims for costs of the legislatively mandated Animal Adoption Program (Chapter 752, Statutes of 1998; and Chapter 313, Statutes of 2004) for the period of July 1, 1998, through June 30, 2009, excluding July 1, 2003, through June 30, 2005. The city claimed \$2,363,283 for the mandated program. Our audit found that \$1,024,131 is allowable and \$1,380,456 is unallowable. The costs are unallowable primarily because the city claimed unallowable costs, estimated costs, misclassified costs, claimed ineligible employees, claimed ineligible animals and incorrect pro rata percentages, misstated animal census data, and overstated offsetting revenues.

The Commission should find that: (1) the SCO correctly reduced the city's FY 1998-99 claim by \$138,100; (2) the SCO correctly reduced the city's FY 1999-2000 claim by \$346,148; (3) the SCO correctly reduced the county's FY 2000-01 claim by \$199,435; (4) the SCO correctly reduced the city's FY 2001-02 claim by \$219,493; (5) the SCO correctly reduced the city's FY 2002-03 claim by \$70,358; (6) the SCO correctly reduced the city's FY 2005-06 claim by \$129,997; (7) the SCO correctly reduced the city's FY 2006-07 claim by \$126,273; and (8) the SCO correctly reduced the city's FY 2007-08 claim by \$109,348.

## VI. CERTIFICATION

I hereby certify by my signature below that the statements made in this document are true and correct of my own knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on January 7, 2015, at Sacramento, California, by:

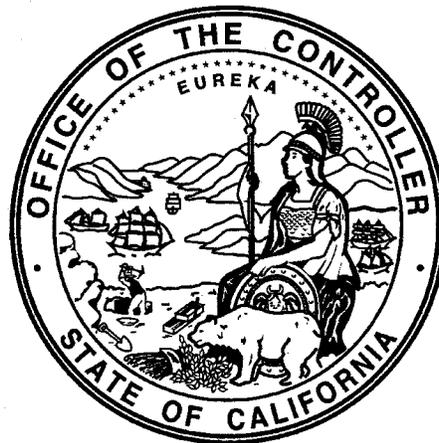
  
Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's Office

**Tab 3**

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# MANDATED COST MANUAL FOR LOCAL AGENCIES

STATE OF CALIFORNIA



**STEVE WESTLY**  
STATE CONTROLLER

## FILING A CLAIM

### 1. Introduction

The law in the State of California, (Government Code Sections 17500 through 17616), provides for the reimbursement of costs incurred by school districts for costs mandated by the State. Costs mandated by the State means any increased costs which a school district is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

Estimated claims that show costs to be incurred in the current fiscal year and reimbursement claims that detail the costs actually incurred for the prior fiscal year may be filed with the State Controller's Office (SCO). Claims for on-going programs are filed annually by January 15. Claims for new programs are filed within 120 days from the date claiming instructions are issued for the program. A 10 percent penalty, (up to \$1,000 for continuing claims, no limit for initial claims), is assessed for late claims. The SCO may audit the records of any school district to verify the actual amount of mandated costs and may reduce any claim that is excessive or unreasonable.

When a program has been reimbursed for three or more years, the COSM may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, the SCO determines the amount of each claimant's entitlement based on an average of three consecutive fiscal years of actual costs adjusted by any changes in the Implicit Price Deflator (IPD). Claimants with an established entitlement receive an annual apportionment adjusted by any changes in the IPD and, under certain circumstances, by any changes in workload. Claimants with an established entitlement do not file further claims for the program.

The SCO is authorized to make payments for costs of mandated programs from amounts appropriated by the State Budget Act, by the State Mandates Claims Fund, or by specific legislation. In the event the appropriation is insufficient to pay claims in full, claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments will be made when supplementary funds are made available.

The instructions contained in this manual are intended to provide general guidance for filing a mandated cost claim. Since each mandate is administered separately, it is important to refer to the specific program for information relating to established policies on eligible reimbursable costs.

### 2. Types of Claims

There are three types of claims: Reimbursement, Estimated, and Entitlement. A claimant may file a reimbursement claim for actual mandated costs incurred in the prior fiscal year or may file an estimated claim for mandated costs to be incurred during the current fiscal year. An entitlement claim may be filed for the purpose of establishing a base year entitlement amount for mandated programs included in SMAS. A claimant who has established a base year entitlement for a program would receive an automatic annual payment which is reflective of the current costs for the program.

All claims received by the SCO will be reviewed to verify actual costs. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable. The claim must be filed with sufficient documentation to support the costs claimed. The types of documentation required to substantiate a claim are identified in the instructions for the program. The certification of claim, form FAM-27, must be signed and dated by the entity's authorized officer in order for the SCO to make payment on the claim.

### **A. Reimbursement Claim**

A reimbursement claim is defined in GC Section 17522 as any claim filed with the SCO by a local agency for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. The claim must include supporting documentation to substantiate the costs claimed.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal years of a program that was previously unfunded. Claims are due 120 days from the date of issuance of the claiming instructions for the program by the SCO. The first statute that appropriates funds for the mandated program will specify the fiscal years for which costs are eligible for reimbursement.

Annual reimbursement claims must be filed by January 15 following the fiscal year in which costs were incurred for the program. A reimbursement claim must detail the costs actually incurred in the prior fiscal year.

An actual claim for the 2002-03 fiscal year may be filed by January 15, 2004, without a late penalty. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. However, initial reimbursement claims will be reduced by a late penalty of 10% with no limitation. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.

### **B. Estimated Claim**

An estimated claim is defined in GC Section 17522 as any claim filed with the SCO, during the fiscal year in which the mandated costs are to be incurred by the local agency, against an appropriation made to the SCO for the purpose of paying those costs.

An estimated claim may be filed in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times for estimated costs to be incurred during the current fiscal year. Annual estimated claims are due January 15 of the fiscal year in which the costs are to be incurred. Initial estimated claims are due on the date specified in the claiming instructions. Timely filed estimated claims are paid before those filed after the deadline.

After receiving payment for an estimated claim, the claimant must file a reimbursement claim by January 15 following the fiscal year in which costs were incurred. If the claimant fails to file a reimbursement claim, monies received for the estimated claims must be returned to the State.

### **C. Entitlement Claim**

An entitlement claim is defined in GC Section 17522 as any claim filed by a local agency with the SCO for the sole purpose of establishing or adjusting a base year entitlement for a mandated program that has been included in SMAS. An entitlement claim should not contain nonrecurring or initial start-up costs. There is no statutory deadline for the filing of entitlement claims. However, entitlement claims and supporting documents should be filed by January 15 to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs. Local mandates included in SMAS are listed in Section 2, number 6.

Once a mandate has been included in SMAS and the claimant has established a base year entitlement, the claimant will receive automatic payments from the SCO for the mandate. The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the implicit price deflator of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by the COSM for inclusion in SMAS on or after January 1, 1988, the payment for each year succeeding the three year base period is adjusted according to any changes by both the deflator and average daily attendance. Annual apportionments for programs included in the system are paid on or before November 30 of each year.

A base year entitlement is determined by computing an average of the claimant's costs for any three consecutive years after the program has been approved for the SMAS process. The amount is first adjusted according to any changes in the deflator. The deflator is applied separately to each year's costs for the three years, which comprise the base year. The SCO will perform this computation for each claimant who has filed claims for three consecutive years. If a claimant has incurred costs for three consecutive years but has not filed a claim in each of those years, the claimant may file an entitlement claim, form FAM-43, to establish a base year entitlement. An entitlement claim does not result in the claimant being reimbursed for the costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

### **3. Minimum Claim Amount**

For initial claims and annual claims filed on or after September 30, 2002, if the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by GC Section 17564. Combined claims may be filed only when the county is the fiscal agent for the special districts. The county shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each special district. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a special district, provides to the county and to the Controller, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

GC Section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000), provided that a county may submit a combined claim on behalf of direct service districts or special districts within their county if the combined claim exceeds \$1,000, even if the individual direct service district's or special district's claim does not each exceed \$1,000. The county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each direct service district or special district. These combined claims may be filed only when the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a direct service district or special district provides a written notice of its intent to file a separate claim to the county and to the SCO at least 180 days prior to the deadline for filing the claim.

### **4. Filing Deadline for Claims**

Initial reimbursement claims (first-time claims) for reimbursement of costs of a previously unfunded mandated program must be filed within 120 days from the date of issuance of the program's claiming instructions by the SCO. If the initial reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% penalty. A claim filed more than one year after the deadline cannot be accepted for reimbursement.

Annual reimbursement claims for costs incurred during the previous fiscal year and estimated claims for costs to be incurred during the current fiscal year must be filed with the SCO and postmarked on or before January 15. If the annual or estimated reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% late penalty, not to exceed \$1,000. Claims must include supporting data to show how the amount claimed was derived. Without this information, the claim cannot be accepted.

Entitlement claims do not have a filing deadline. However, entitlement claims and supporting documents should be filed by January 15 to permit an orderly processing of claims. Entitlement claims are used to establish a base year entitlement amount for calculating automatic annual payments. Entitlement does not result in the claimant being reimbursed for costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

## 5. Payment of Claims

In order for the SCO to authorize payment of a claim, the Certification of Claim, form FAM-27, must be properly filled out, signed, and dated by the entity's authorized officer.

Reimbursement and estimated claims are paid within 60 days of the filing deadline for the claim. A claimant is entitled to receive accrued interest at the pooled money investment account rate if the payment was made more than 60 days after the claim filing deadline or the actual date of claim receipt, whichever is later. For an initial claim, interest begins to accrue when the payment is made more than 365 days after the adoption of the program's statewide cost estimate. The SCO may withhold up to 20 percent of the amount of an initial claim until the claim is audited to verify the actual amount of the mandated costs. The 20 percent withheld is not subject to accrued interest.

In the event the amount appropriated by the Legislature is insufficient to pay the approved amount in full for a program, claimants will receive a prorated payment in proportion to the amount of approved claims timely filed and on hand at the time of proration.

The SCO reports the amounts of insufficient appropriations to the State Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each house of the Legislature which considers appropriations in order to assure appropriation of these funds in the Budget Act. If these funds cannot be appropriated on a timely basis in the Budget Act, this information is transmitted to the COSM which will include these amounts in its report to assure that an appropriation sufficient to pay the claims is included in the next local government claims bill or other appropriation bills. When the supplementary funds are made available, the balance of the claims will be paid.

Unless specified in the statutes, regulations, or parameters and guidelines, the determination of allowable and unallowable costs for mandates is based on the Parameters and Guidelines adopted by the COSM. The determination of allowable reimbursable mandated costs for unfunded mandates is made by the COSM. The SCO determines allowable reimbursable costs, subject to amendment by the COSM, for mandates funded by special legislation. Unless specified, allowable costs are those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meet the following general criteria:

1. The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required to carry out the overall responsibilities of government.
2. The cost is allocable to a particular cost objective identified in the Parameters and Guidelines.
3. The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

The SCO has identified certain costs that, for the purpose of claiming mandated costs, are unallowable and should not be claimed on the claim forms unless specified as reimbursable under the program. These expenses include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops general education, and travel costs.

## 6. State Mandates Apportionment System (SMAS)

Chapter 1534, Statutes of 1985, established SMAS, a method of paying certain mandated programs as apportionments. This method is utilized whenever a program has been approved for inclusion in SMAS by the COSM.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each county that has submitted reimbursement claims, (or entitlement claims), for three consecutive fiscal years. A base year entitlement amount is determined by averaging the approved reimbursement claims, (or entitlement claims), for 1982-83, 1983-84, and 1984-85 years or any three consecutive fiscal years thereafter. The amounts are first adjusted by any change in IPD, which is applied separately to each year's costs for the three years that

comprise the base period. The base period means the three fiscal years immediately succeeding the COSM's approval.

Each county with an established base year entitlement for the program will receive automatic annual payments from the SCO reflective of the program's current year costs. The amount of apportionment is adjusted annually for any change in the IPD. If the mandated program was included in SMAS after January 1, 1988, the annual apportionment is adjusted for any change in both the IPD and workload.

For cities and counties, "workload" means a change in population within their boundaries; for special districts, a change in population of the county in which the largest percentage of the district's population is located.

In the event a county has incurred costs for three consecutive fiscal years but did not file a reimbursement claim in one or more of those fiscal years, the county may file an entitlement claim for each of those missed years to establish a base year entitlement. An "entitlement claim" means any claim filed by a county with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement shall not include any nonrecurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30. The amount to be apportioned is the base year entitlement adjusted by annual changes in the IPD for the cost of goods and services to governmental agencies as determined by the State Department of Finance.

In the event the county determines that the amount of apportionment does not accurately reflect costs incurred to comply with a mandate, the process of adjusting an established base year entitlement upon which the apportionment is based, is set forth in GC Section 17615.8 and requires the approval of the COSM.

The following programs are placed in SMAS:

<b>Program Name</b>	<b>Chapter/Statute</b>	<b>Program Number</b>
Conservatorship: Developmentally Disabled Adults	Ch. 1304/80	67
Coroners	Ch. 498/77	88
Mentally Retarded Defendants: Diversion	Ch. 1253/80	66
Senior Citizens Property Tax Postponement	Ch. 1242/77	18

Listed are state mandated local programs and counties that are entitled to receive automatic apportionments in those fiscal years in which the program is funded.

Counties of:	Ch. 498/77 Coroners	Ch. 1242/77 Senior Citizens Property Tax Postponement	Ch. 1253/80 Mentally Retarded Defendants: Diversion	Ch. 1304/80 Developmentally Disabled Adults: Conservatorship
Alameda		x	x	x
Butte		x	x	x
Calaveras		x	x	x
Contra Costa		x	x	x
El Dorado		x	x	x
Fresno		x	x	x
Humbolt		x	x	x
Kern		x	x	x
Lake		x	x	x
Los Angeles	x	x	x	x
Marin		x	x	x
Mendocino		x	x	x
Monterey		x	x	x
Napa	x	x	x	x
Nevada		x	x	x
Orange	x	x	x	x
Placer		x	x	x
Plumas		x	x	x
Riverside		x	x	x
Sacramento		x	x	x
San Bernardino	x	x	x	x
San Diego		x	x	x
San Francisco		x	x	x
San Joaquin	x	x		
San Luis Obispo	x	x	x	x
San Mateo		x	x	x
Santa Barbara		x	x	x
Santa Clara	x	x	x	x
Santa Cruz		x	x	x
Shasta		x	x	x
Solano		x	x	x
Sonoma	x	x	x	x
Stanislaus		x	x	x
Tulare	x	x	x	x
Tuolumne		x		
Ventura	x	x	x	x
Yolo		x	x	x
Yuba		x		

**7. Direct Costs**

A direct cost is a cost that can be identified specifically with a particular program or activity. Each claimed reimbursable cost must be supported by documentation as described in Section 12. Costs that are typically classified as direct costs are:

**(1) Employee Wages, Salaries, and Fringe Benefits**

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classification, hours worked on the mandate, and rate of pay. The claimant may, in-lieu of reporting actual compensation and fringe benefits, use a productive hourly rate:

**(a) Productive Hourly Rate Options**

A local agency may use one of the following methods to compute productive hourly rates:

- Actual annual productive hours for each employee
- The weighted-average annual productive hours for each job title, or
- 1,800\* annual productive hours for all employees

If actual annual productive hours or weighted-average annual productive hours for each job title is chosen, the claim must include a computation of how these hours were computed.

\* 1,800 annual productive hours excludes the following employee time:

- Paid holidays
- Vacation earned
- Sick leave taken
- Informal time off
- Jury duty
- Military leave taken.

**(b) Compute a Productive Hourly Rate**

1. Compute a productive hourly rate for salaried employees to include actual fringe benefit costs. The methodology for converting a salary to a productive hourly rate is to compute the employee's annual salary and fringe benefits and divide by the annual productive hours.

**Table 1 Productive Hourly Rate, Annual Salary + Benefits Method**

Formula:	Description:
$[(EAS + Benefits) \div APH] = PHR$	EAS = Employee's Annual Salary
	APH = Annual Productive Hours
$[(\$26,000 + \$8,099) \div 1,800 \text{ hrs}] = 18.94$	PHR = Productive Hourly Rate

- As illustrated in Table 1, if you assume an employee's compensation was \$26,000 and \$8,099 for annual salary and fringe benefits, respectively, using the "Salary + Benefits Method," the productive hourly rate would be \$18.94. To convert a biweekly salary to EAS, multiply the biweekly salary by 26. To convert a monthly salary to EAS, multiply the monthly salary by 12. Use the same methodology to convert other salary periods.

2. A claimant may also compute the productive hourly rate by using the "Percent of Salary Method."

**Table 2 Productive Hourly Rate, Percent of Salary Method**

<b>Example:</b>		
<b>Step 1: Fringe Benefits as a Percent of Salary</b>		<b>Step 2: Productive Hourly Rate</b>
Retirement	15.00 %	<b>Formula:</b>
Social Security & Medicare	7.65	$[(EAS \times (1 + FBR)) \div APH] = PHR$
Health & Dental Insurance	5.25	
Workers Compensation	3.25	$[(\$26,000 \times (1.3115)) \div 1,800] = \$18.94$
<b>Total</b>	<b>31.15 %</b>	
<b>Description:</b>		
EAS = Employee's Annual Salary		APH = Annual Productive Hours
FBR = Fringe Benefit Rate		PHR = Productive Hourly Rate

- As illustrated in Table 3, both methods produce the same productive hourly rate.

Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include employer's contributions for social security, pension plans, insurance, workmen's compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:

- The amount of compensation is reasonable for the service rendered.
- The compensation paid and benefits received are appropriately authorized by the governing board.
- Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees.
- The methods used to distribute personnel services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level job position performs an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at the higher level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lower-level position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The numbers of hours in excess of normal expected hours are not reimbursable.

**(c) Calculating an Average Productive Hourly Rate**

In those instances where the claiming instructions allow a unit as a basis of claiming costs, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

**Table 4 Calculating an Average Productive Hourly Rate**

	<u>Time Spent</u>	<u>Productive Hourly Rate</u>	<u>Total Cost by Employee</u>
Employee A	1.25 hrs	\$6.00	\$7.50
Employee B	0.75 hrs	4.50	3.38
Employee C	3.50 hrs	10.00	35.00
Total	5.50 hrs		\$45.88
Average Productive Hourly Rate is $\$45.88/5.50 \text{ hrs.} = \$8.34$			

**(d) Employer's Fringe Benefits Contribution**

A local agency has the option of claiming actual employer's fringe benefit contributions or may compute an average fringe benefit cost for the employee's job classification and claim it as a percentage of direct labor. The same time base should be used for both salary and fringe benefits when computing a percentage. For example, if health and dental insurance payments are made annually, use an annual salary. After the percentage of salary for each fringe benefit is computed, total them.

For example:

<u>Employer's Contribution</u>	<u>% of Salary</u>
Retirement	15.00%
Social Security	7.65%
Health and Dental Insurance	5.25%
Worker's Compensation	0.75%
Total	<u>28.65%</u>

**(e) Materials and Supplies**

Only actual expenses can be claimed for materials and supplies, which were acquired and consumed specifically for the purpose of a mandated program. The claimant must list the materials and supplies that were used to perform the mandated activity, the number of units consumed, the cost per unit, and the total dollar amount claimed. Materials and supplies purchased to perform a particular mandated activity are expected to be reasonable in quality, quantity and cost. Purchases in excess of reasonable quality, quantity and cost are not reimbursable. Materials and supplies withdrawn from inventory and charged to the mandated activity must be based on a recognized method of pricing, consistently applied. Purchases shall be claimed at the actual price after deducting discounts, rebates and allowances received by local agencies.

**(f) Calculating a Unit Cost for Materials and Supplies**

In those instances where the claiming instructions suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the materials and supplies component of the unit cost should be expressed as a unit cost of materials and supplies as shown in Table 1 or Table 2:

**Table 1 Calculating a Unit Cost for Materials and Supplies**

<u>Supplies</u>	<u>Cost Per Unit</u>	<u>Amount of Supplies Used Per Activity</u>	<u>Unit Cost of Supplies Per Activity</u>
Paper	0.02	4	\$0.08
Files	0.10	1	0.10
Envelopes	0.03	2	0.06
Photocopies	0.10	4	<u>0.40</u>
			<u>\$0.64</u>

**Table 2 Calculating a Unit Cost for Materials and Supplies**

<u>Supplies</u>	<u>Supplies Used</u>	<u>Unit Cost of Supplies Per Activity</u>
Paper (\$10.00 for 500 sheet ream)	250 Sheets	\$5.00
Files (\$2.50 for box of 25)	10 Folders	1.00
Envelopes (\$3.00 for box of 100)	50 Envelopes	1.50
Photocopies (\$0.05 per copy)	40 Copies	<u>2.00</u>
		<u>\$9.50</u>

If the number of reimbursable instances, is 25, then the unit cost of supplies is \$0.38 per reimbursable instance (\$9.50 / 25).

**(g) Contract Services**

The cost of contract services is allowable if the local agency lacks the staff resources or necessary expertise, or it is economically feasible to hire a contractor to perform the mandated activity. The claimant must give the name of the contractor; explain the reason for having to hire a contractor; describe the mandated activities performed; give the dates when the activities were performed, the number of hours spent performing the mandate, the hourly billing rate, and the total cost. The hourly billing rate shall not exceed the rate specified in the claiming instructions for the mandated program. The contractor's invoice, or statement, which includes an itemized list of costs for activities performed, must accompany the claim.

**(h) Equipment Rental Costs**

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the claiming instructions for the particular mandate. Equipment rentals used solely for the mandate are reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must explain the purpose and use for the equipment, the time

period for which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the prorata portion of the rental costs can be claimed.

**(i) Capital Outlay**

Capital outlays for land, buildings, equipment, furniture and fixtures may be claimed if the claiming instructions specify them as allowable. If they are allowable, the claiming instructions for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the prorata portion of the purchase price used to implement the reimbursable activities can be claimed.

**(j) Travel Expenses**

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the claiming instructions may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the State Board of Control travel standards. When claiming travel expenses, the claimant must explain the purpose of the trip, identify the name and address of the persons incurring the expense, the date and time of departure and return for the trip, description of each expense claimed, the cost of transportation, number of private auto mileage traveled, and the cost of tolls and parking with receipts required for charges over \$10.00.

**(k) Documentation**

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

**8. Indirect Costs**

GC Section 17564(b) provides that claims for indirect costs shall be filed in the manner prescribed by the SCO. Indirect costs (or overhead) are those costs incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular program without efforts disproportionate to the result achieved. Indirect costs may include both (1) the overhead costs for the unit performing the mandate and (2) the costs of central government services distributed through the central service cost allocation plan and not otherwise treated as a direct cost.

Previously, the costs of elected officials were considered "expenses related to general government" and, thus, were unallowable for reimbursement purposes. Recent interpretation has moved in the opposite direction, except for those items of cost, which are unallowable in the cost principles set forth in Office of Management and Budget Circular (OMB) Circular A-87. A cost that is necessary for proper and efficient administration of a program and is identifiable to that program is eligible for consideration as allocable indirect costs. Allocable costs for time spent on programs must be supported by time records.

Local agencies have the option of using 10% of direct labor as indirect costs or claiming indirect costs through a department's Indirect Cost Rate Proposal (ICRP) for the program prepared in accordance with the provisions of OMB Circular A-87 (Refer to the Appendix-Costs Computation: Indirect Costs). An ICRP must be prepared if the claim for indirect costs is in excess of 10% of direct salaries; the ICRP must be submitted with the claim.

**A. Fixed 10% Rate Method**

Indirect costs may be computed as 10% of direct labor costs (excluding fringe benefits) of employees, provided their services are required by a program. The use of the 10% rate may benefit small agencies where few supportive services are provided.

Direct costs are defined as "those that can readily be identified with a single program or activity." Normally direct costs will include the salaries, benefits, and supplies that can be directly identified with a particular function.

For example, if a county auditor prepares warrants for other county departments, the direct costs of providing the service would include the salary and benefits of the persons in the auditor's office who actually work on the warrants, the cost of the paper on which warrants are written, and the salaries and benefits of a first-line supervisor. Indirect costs of the warrant writing service would include the cost of space, equipment, utilities, maintenance, supervision above first-line and administration of the auditor's office.

Direct Costs Incurred By	On Behalf of	
<u>Auditor</u>	<u>Welfare Administration</u>	<u>Health Department</u>
<u>Warrant Writing:</u>		
A. Salary of employee working	\$5,000	\$1,000
B. Benefits of above	800	200
C. Cost of paper	350	100
D. First-line supervision (salaries)	3,000	500
E. Indirect cost 10% of A + D	<u>800</u>	<u>150</u>
Total amount charged to benefited departments for warrant writing services	<u>\$9,950</u>	<u>\$1,950</u>
Direct Costs Incurred By	On Behalf of	
<u>Building &amp; Grounds Department</u>	<u>Welfare Administration</u>	<u>Health Department</u>
<u>Maintenance of Buildings:</u>		
A. Salary of employees performing maintenance	\$1,000	\$500
B. Benefits of above	200	100
C. Cleaning supplies	250	150
D. First-line supervision (salaries)	500	200
E. Indirect cost 10% of A + D	<u>150</u>	<u>70</u>
Total amount charged to benefited departments for building maintenance services	<u>\$2,100</u>	<u>\$1,020</u>

Any local agency using this method for claiming costs must submit a statement similar to the example above and with supporting data. The cost data required for desk audit purposes are

described in the claiming instructions for that mandated program under Salaries and Employee Benefits, Materials and Supplies, Contract Services, Travel Expenses, etc.

**B. Indirect Cost Rate Proposal Method**

If a local agency elects not to utilize the 10% fixed rate method but wants to claim indirect costs, it must prepare an ICRP for the program. The proposal must follow the provisions of the OMB circular No. A-87, *Cost Principles for State, Local and Indian Tribal Governments*. The development of the indirect cost rate proposal requires that the indirect cost pool include only those costs which are incurred for a common or joint purpose that benefit more than one cost objective. The indirect cost pool may only include costs that can be shown to provide benefits to the program. In addition, total allocable indirect costs may only include costs, which cannot be directly charged to an identifiable cost center (i.e., program).

A method for preparing a departmental indirect cost rate proposal for programs is presented as Exhibit 1. Only this format is acceptable under the SCO reimbursement requirements. If more than one department is involved in the reimbursement program, each department must have their own indirect cost rate proposal for the program.

**INDIRECT COST RATE PROPOSAL  
PUBLIC DEFENDER'S OFFICE  
INVESTIGATION PROGRAM  
FISCAL YEAR 20\_\_-20\_\_**

Exhibit 1

(A) Description of Costs	Total Costs	(B) Excludable Unallowable Costs	(C) Allowable Indirect Costs	(D) Allowable Direct Costs	Identifiable Program Costs	
					Investigation PC 987.9	All Others
<b>Salaries &amp; Benefits</b>						
Salaries & Wages	\$ 1,150,000	\$ 50,000 (F)	\$ 150,000	\$ 950,000 (F)	\$ 100,000	\$ 850,000
Overtime	20,000	0	20,000	0	0	0
Benefits	230,000	10,000	30,000	190,000	20,000	170,000
<b>Total</b>	<b>\$ 1,400,000</b>	<b>\$ 60,000</b>	<b>\$ 200,000</b>	<b>\$ 1,140,000</b>	<b>\$ 120,000</b>	<b>\$ 1,020,000</b>
<b>Services &amp; Supplies</b>						
Office Expense	\$ 200,000	\$ 10,000	\$ 20,000	\$ 170,000	\$ 10,000	\$ 160,000
Communications	100,000	2,000	10,000	88,000	1,000	87,000
Transportation	120,000	5,000	0	115,000	5,000	110,000
Special Dept Expense (Contracts)	250,000	0	0	250,000	0	250,000
Other, Pass Through Program	800,000	800,000	0	0	0	0
<b>Total</b>	<b>\$ 1,470,000</b>	<b>\$ 817,000</b>	<b>\$ 30,000</b>	<b>\$ 623,000</b>	<b>\$ 16,000</b>	<b>\$ 607,000</b>
Capital Expenditures	\$ 100,000	\$ 100,000				
<b>Total Budgetary Expenditures</b>	<b>\$ 2,970,000</b>	<b>\$ 977,000</b>	<b>\$ 230,000</b>	<b>\$ 1,763,000</b>	<b>\$ 136,000</b>	<b>\$ 1,627,000</b>
<b>Cost Plan Costs</b>						
		<u>Distribution Base</u>				
Building Use	\$ 50,000	\$ 2,000	\$ 6,000	\$ 42,000	\$ 2,000	\$ 40,000
Equipment Use	30,000	1,000	3,000	26,000	1,000	25,000
Data Processing	50,000	5,000	30,000	15,000	0	15,000
Auditor	20,000	0	20,000	0	0	0
Personnel	10,000	1,000	1,000	8,000	1,000	7,000
Roll Forward	10,000	0	10,000	0	0	0
<b>Total</b>	<b>\$ 170,000 (E)</b>	<b>\$ 9,000</b>	<b>\$ 70,000</b>	<b>\$ 91,000</b>	<b>\$ 4,000</b>	<b>\$ 87,000</b>
<b>Total Allocable Indirect Costs</b>			<b>\$ 300,000 (F)</b>			
<b>Distribution of Allocable Indirect Costs</b>						
Based on Salaries & Wages		\$ 15,000	\$ (300,000)	\$ 285,000	\$ 30,000	\$ 255,000
<b>Totals</b>	<b>\$ 3,140,000</b>	<b>\$ 1,001,000</b>	<b>\$ 0</b>	<b>\$ 2,139,000</b>	<b>\$ 170,000</b>	<b>\$ 1,969,000</b>

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(1) Notes to Exhibit 1

- (a) The department's ICRP plan for the distribution of costs to programs must follow the same format as shown on Exhibit 1. Specifically, there must be columns as follows: Description of Costs, Total Cost, Excludable and Unallowable Costs (may be combined or separated), Allowable Indirect Costs, and Allowable Direct Costs (which are further allocated to identifiable programs and other). No other format will be accepted.
- (b) Excluded costs are all costs that are unallowable and unallocable according to specific guidelines (OMB A-87 and state laws).

Examples:

Contributions and donations: Cost of amusement; social activities and related incidental costs such as meals, beverages, lodging, rentals, transportation and gratuities; and pass through revenues to another unit or organization.

- (c) Allocable indirect costs are costs that are not identifiable to a specific program or cost pool and indirectly benefit all cost pools.
- (d) Direct costs are costs that benefit a specific program or cost pool.
- (e) Overhead costs are distributed to the department in the cost allocation plan, which was prepared in accordance with the OMB circular A-87. Use the same year's cost allocation plan for developing the ICRP as the year for which the ICRP is being prepared. Do not include a roll forward adjustment when the program is in its initial year.
- (f) Distribution base for the computation of the indirect cost rate is total salaries and wages.

Total Allocable Direct Costs (direct S&W)	\$950,000
Excluded and Unallowable Costs (direct S&W)	50,000
Distribution Base	<u>\$1,000,000</u>

Therefore, the Indirect Cost Rate for Penal Code 987.9 Program is:

$$\text{ICRP} = \frac{\text{Allowable Indirect Costs}}{\text{Total Salaries and Wages}} = \frac{\$300,000}{\$1,000,000} = 30.00\%$$

## 9. Offset Against State Mandated Claims

When part or all the costs of a mandated program are specifically reimbursable from non-local agency sources (e.g., state, federal, foundation, etc.), only that portion of any increased costs payable from local agency funds is eligible for reimbursement under the provisions of Government Code Section 17561.

### A. Example 1

This example shows how the offset against state mandated claims is determined for local agencies receiving block grant revenues not based on a formula allocation. Listed below are six situations, which may occur at a local agency level. For hypothetical program costs of \$100,000: (1) through (4) show intended funding at 100% from non-local agency sources and (5) through (6) show cost sharing on a 50/50 basis with the local agency. Of the \$100,000 program cost, \$2,500 is the cost of state mandated activity. Offset against state mandated claims is the amount of actual non-local agency funding which exceeds the difference between

program costs and state mandated costs. The offset against state mandated claims cannot exceed the amount of state mandated costs. In (4), non-local revenues were fully realized to cover the entire cost of the program, including the state mandate activity; therefore, the offset against state mandated claims is \$2,500. In (1), non-local revenues were less than expected. Non-local agency funding was not in excess of the difference between program costs and state mandated costs. As a result, the offset against state mandated claims is zero and \$2,500 is claimable as mandated costs. In (5), the local agency is sharing 50% of the program cost. Since non-local revenues of \$50,000 were fully realized, the offset against state mandated claims is \$1,250.

	<u>Program Costs</u>	<u>Actual Non-Local Agency Funding</u>	<u>State Mandated Costs</u>	<u>Offset Against State Mandated Claims</u>	<u>Claimable Mandated Costs</u>
A.	Block Grants (funding not based on a formula allocation)				
1.	\$100,000	\$95,000	\$2,500	\$-0-	\$2,500
2.	100,000	97,000	2,500	-0-	2,500
3.	100,000	98,000	2,500	500	2,000
4.	100,000	100,000	2,500	2,500	-0-
5.	100,000 *	50,000	2,500	1,250	1,250
6.	If in (5) the non-local matching share is less than the amount expected, for example \$49,000, the offset against state mandated claims is \$250. Therefore, the claimable mandated costs are \$2,250.				

\* Local agency share is \$50,000 of the program costs.

#### B. Example 2

This example shows how the offset against state mandated claims is determined for local agencies receiving special project funds based on approved actual costs. Non-local revenues for special projects must be applied proportionately to approved costs. In (2), the entire program cost was approved. Since the non-local agency source covers 75% of the program cost, it also proportionately covered 75% of the \$2,500 state mandated costs, or \$1,875.

	<u>Program Costs</u>	<u>Actual Non-Local Agency Funding</u>	<u>State Mandated Costs</u>	<u>Offset Against State Mandated Claims</u>	<u>Claimable Mandated Costs</u>
B.	Special Projects (funding based on approved actual costs)				
1.	\$100,000	\$100,000	\$2,500	\$2,500	\$-0-
2.	100,000 **	75,000	2,500	1,875	625
3.	If in (2) the non-local matching share is less than the amount expected, because only \$60,000 of the program costs were determined to be valid by the contracting agency, then a proportionate share of state mandated costs is likewise reduced to \$1,500. The offset against state mandated claims is \$1,125. Therefore, the claimable mandated costs are \$375.				

\*\* Local agency share is \$25,000 of the program costs.

With respect to local agencies, the offset against state mandated claims for applicable federal

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and state local assistance programs includes, but is not limited to, the following funding sources:

**Federal Programs**

CETA, PL 93-203	Federal-Health – Administration
Federal Aid for Construction	Federal-Public Assistance – Administration
Federal Aid for Disaster	

**State Programs**

State Aid for Agriculture	State-Health – Administration
State Aid for Construction	State-Public Assistance - Administration
State Aid for Corrections	

**Federal and State Funding Sources**

The listing in Appendix C is not inclusive of all funding sources that should be offset against mandated claims but contains some of the more common ones. State school fund apportionments and federal aid for education, which are based on average daily attendance and are part of the general system of financing public schools as well as block grants which do not provide for specific reimbursement of costs (i.e., allocation formulas not tied to expenditures), should not be included as reimbursements from local assistance revenue sources.

**Governing Authority**

The costs of salaries and expenses of the governing authority, such as the school superintendent and governing board, are not reimbursable. These are costs of general government as described in the Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments".

**10. Notice of Claim Adjustment**

All claims submitted to the SCO are reviewed to determine if the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, the claimant will receive a "Notice of Claim Adjustments" detailing adjustments made by the SCO.

**11. Audit of Costs**

All claims submitted to the State Controller's Office (SCO) are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the Parameters and Guidelines (P's & G's) adopted by the Commission on State Mandates (COSM). If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to Government Code (GC) Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the

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period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for three years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

## **12. Source Documents**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

## **13. Claim Forms and Instructions**

A claimant may submit a computer generated report in substitution for Form-1 and Form-2, provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file an estimated or reimbursement claim. The SCO will revise the manual and claim forms as necessary.

### **A. Form-2, Component/Activity Cost Detail**

This form is used to segregate the detail costs by claim component. In some mandates, specific reimbursable activities have been identified for each component. The expenses reported on this form must be supported by the official financial records of the claimant and copies of supporting documentation, as specified in the claiming instructions, must be submitted with the claims. All supporting documents must be retained for a period of not less than three years after the reimbursement claim was filed or last amended.

### **B. Form-1, Claim Summary**

This form is used to summarize direct costs by component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from Form-2 and are carried forward to form FAM-27.

Community colleges have the option of using a federally approved rate (i.e., utilizing the cost accounting principles from the Office of Management and Budget Circular A-21) or form FAM-29C.

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**C. Form FAM-27, Claim for Payment**

This form contains a certification that must be signed by an authorized officer of the county. All applicable information from Form-1 must be carried forward onto this form in order for the SCO to process the claim for payment. An original and one copy of the FAM-27 is required.

Claims should be rounded to the nearest dollar. Submit a signed original and one copy of form FAM-27, Claim for Payment, and all other forms and supporting documents (**To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.**) Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
Other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

**14. RETENTION OF CLAIMING INSTRUCTIONS**

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. These revisions should be inserted in the School Mandated Cost Manual and the old forms they replace should be removed. The instructions should then be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, updated forms and any other information or instructions claimants may need to file claims, as well as instructions and forms for all new programs released throughout the year will be placed on the SCO's web site at [www.sco.ca.gov/ard/local/locreim/index/shtml](http://www.sco.ca.gov/ard/local/locreim/index/shtml).

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, send e-mail to [lrsdar@sco.ca.gov](mailto:lrsdar@sco.ca.gov), or call the Local Reimbursements Section at (916) 324-5729.

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the COSM's P's and G's. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

**Tab 4**

**BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA**

**IN RE TEST CLAIM:**

Civil Code Sections 1815, 1816, 1834, 1834.4, 1845, 1846, 1847, and 2080;  
Food and Agricultural Code Sections 17005, 17006, 31108, 31752, 31752.5, 31753, 31754, 32001, and 32003;  
Penal Code Sections 597.1 and 599d; and  
Business and Professions Code Section 4855,

As Added or Amended by Statutes of 1978, Chapter 1314; and Statutes of 1998, Chapter 752; and

California Code of Regulations, Title 16, Division 20, Article 4, Section 2031 (Renumbered 2032.3 on May 25, 2000); and

Filed on December 22, 1998;

By the County of Los Angeles, City of Lindsay, County of Tulare, County of Fresno, and Southeast Area Animal Control Authority, Claimants.

NO. CSM 98-TC-11

*Animal Adoption*

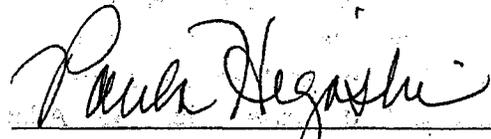
STATEMENT OF DECISION  
PURSUANT TO GOVERNMENT  
CODE SECTION 17500 ET SEQ.;  
TITLE 2, CALIFORNIA CODE OF  
REGULATIONS, DIVISION 2,  
CHAPTER 2.5, ARTICLE 7

(Adopted on January 25, 2001)

**STATEMENT OF DECISION**

The attached Statement of Decision of the Commission on State Mandates is hereby adopted in the above-entitled matter.

This Decision shall become effective on February 2, 2001.



Paula Higashi, Executive Director

**BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA**

**IN RE TEST CLAIM:**

Civil Code Sections 1815, 1816, 1834, 1834.4, 1845, 1846, 1847, and 2080; Food and Agricultural Code Sections 17005, 17006, 31108, 31752, 31752.5, 31753, 31754, 32001, and 32003; Penal Code Sections 597.1 and 599d; and Business and Professions Code Section 4855.

As Added or Amended by Statutes of 1978, Chapter 1314; and Statutes of 1998, Chapter 752; and

California Code of Regulations, Title 16, Division 20, Article 4, Section 2031 (Renumbered 2032.3 on May 25, 2000); and

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By the County of Los Angeles, City of Lindsay, County of Tulare, County of Fresno, and Southeast Area Animal Control Authority, Claimants.

NO. CSM 98-TC-11

*Animal Adoption*

STATEMENT OF DECISION  
PURSUANT TO GOVERNMENT  
CODE SECTION 17500 ET SEQ.;  
TITLE 2, CALIFORNIA CODE OF  
REGULATIONS, DIVISION 2,  
CHAPTER 2.5, ARTICLE 7

(Adopted on January 25, 2001)

**STATEMENT OF DECISION**

On October 26, 2000, and November 30, 2000, the Commission on State Mandates (Commission) heard this test claim during regularly scheduled hearings.

At the October 26, 2000 hearing, Mr. Leonard Kaye appeared for the County of Los Angeles. Dr. Dennis Davis, Animal Care and Control Department, Lancaster Shelter, and Mr. Robert Ballenger, Senior Manager, Animal Care and Control Department, appeared as witnesses for the County of Los Angeles. Mr. Allan Burdick and Ms. Pam Stone appeared for the City of Lindsay and County of Tulare. Lt. Ramon Figueroa, Department of Public Safety, appeared as a witness for the City of Lindsay. Ms. Pat Claerbout appeared for the Southeast Area Animal Control Authority. Ms. Meg Halloran, Deputy Attorney General, and Mr. James Apps appeared for the Department of Finance.

At the October 26, 2000 hearing, the Commission received public testimony from the following persons: Mr. Richard Ward, State Humane Association of California; Ms. Dolores Keyes, Coastal Animal Services Authority; Mr. Greg Foss, County of Mendocino; Ms. Lois Newman, The Cat and Dog Rescue Association of California; Ms. Patricia Wilcox, California Animal Control Directors Association; Ms. Kate Neiswender, on behalf of Senator Tom Hayden, author of SB 1785; Dr. Dena Mangiamele and Mr. John Humphrey, County of San Diego; Ms. Virginia Handley, The Fund for Animals; Mr. Mike Ross, Contra Costa County; Ms. Teri Barnato, Association of Veterinarians for Animal Rights; and Mr. Howard J. Davies, Mariposa County Sheriff's Department. In addition, a statement prepared by Ms. Taimie L. Bryant was read into the record by Ms. Kate Neiswender.

At the November 30, 2000, hearing, Mr. Leonard Kaye and Mr. Robert Ballenger appeared for the County of Los Angeles. Mr. Allan Burdick and Ms. Pam Stone appeared for the City of Lindsay and the County of Tulare. Mr. Hiren Patel, Deputy Attorney General, and Mr. James Apps appeared for the Department of Finance.

At the hearings, oral and documentary evidence was introduced, the test claim was submitted, and the vote was taken.

The law applicable to the Commission's determination of a reimbursable state mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 and following, and related case law.

The Commission, by a vote of 5 to 2, partially approved this test claim.

## **BACKGROUND**

### Test Claim Legislation

In 1998, the Legislature enacted Senate Bill 1785 (Stray Animals) in an attempt to end the euthanasia of adoptable and treatable stray animals by the year 2010. The test claim legislation expressly identifies the state policy that "no adoptable animal should be euthanized if it can be adopted into a suitable home" and that "no treatable animal should be euthanized."<sup>1</sup> Thus, the test claim legislation provides, in part, that:

- The required holding period for stray animals is increased from three days, to four to six business days as specified.<sup>2</sup> Stray animals shall be held for owner redemption during the first three days of the holding period. If the owner has not redeemed the stray animal within the first three days, the animal shall be available for redemption or adoption during the remainder of the holding period;
- The stray animal shall be released to a nonprofit animal rescue or adoption organization if requested by the organization prior to the scheduled euthanization of that animal. In addition to the required spay or neuter deposit, the pound or shelter has the authority to assess a fee, not to exceed the standard adoption fee, for animals released;

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<sup>1</sup> See, Civil Code section 1834.4; Food and Agriculture Code section 17005; and Penal Code section 599d.

<sup>2</sup> The stray animals subject to this legislation include dogs, cats, rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property.

- Shelter personnel are required to verify the temperament of an apparent feral cat by using a "standardized protocol" to determine if the cat is truly feral, or simply a frightened or difficult tame cat. If the cat is determined to be tame, then the cat is required to be held for the entire holding period. If the cat is truly feral, the cat may be euthanized or relinquished to a nonprofit animal adoption organization after the first three days of the holding period;
- Animals that are relinquished to a pound or shelter by the purported owner shall be held for two full business days, not including the day of impoundment. The animal shall be available for owner redemption on the first day, and shall be available for owner redemption or adoption on the second day. After the second required day, the animal may be held longer, euthanized, or relinquished to a nonprofit animal adoption organization;
- Public entities and private entities that contract with a public entity have the "mandatory duty" to maintain lost and found lists and other information to aid owners of lost pets;
- All public pounds and private shelters shall keep and maintain accurate records for three years on each animal taken up, medically treated, and impounded; and
- Impounded animals shall receive "necessary and prompt veterinary care."

On October 2, 2000, the claimants amended their test claim to include Business and Professions Code section 4855, enacted in 1978, and section 2032.3 of the regulations issued by the California Veterinary Medical Board. These provisions require all veterinarians to keep a written record of all animals receiving veterinary services for a minimum of three years.

#### History

In 1981, the Board of Control approved a test claim filed by the County of Fresno on legislation requiring a 72-hour holding period prior to the euthanasia of stray cats (*Detention of Stray Cats*, SB 90-3948).<sup>3</sup> The Parameters and Guidelines adopted by the Board of Control authorized reimbursement for the one-time costs of building modification; feeding, water and litter receptacles; and additional cages. The Parameters and Guidelines also authorized reimbursement for ongoing personnel activities, and the purchase of food, litter and cleaning supplies. Except for the County of Los Angeles, all cities and counties were eligible for reimbursement. The County of Los Angeles sponsored the "stray cat" legislation and, thus, was not entitled to reimbursement under the former Revenue and Taxation Code. In 1982, the Board of Control adopted a statewide cost estimate. However, the Legislature elected not to fund the mandate in 1984.<sup>4</sup>

#### Claimants' Position

The claimants contend that the test claim legislation constitutes a reimbursable state mandated program pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514. The claimants are requesting reimbursement for the initial costs to obtain

<sup>3</sup> Food and Agriculture Code section 31752, as added by Statutes of 1980, Chapter 1060.

<sup>4</sup> Statutes of 1984, Chapter 268.

new and additional facilities, to develop new policies and procedures, and to develop new protocols such as the one required for feral cats. The claimants are also requesting continuing costs to maintain records; provide veterinary services; provide services to animals, other than dogs and cats; and costs resulting from the increased holding period.

On October 2, 2000, the claimants filed a response to the Draft Staff Analysis clarifying that they are seeking reimbursement for the following activities: construction of cat housing; construction of isolation/treatment facilities; construction of additional kennel buildings; extra kennel staffing; lost and found staffing; additional medical personnel; medical equipment and supplies; emergency treatment costs; and additional administrative costs. The County of Los Angeles estimates their initial costs to implement the program at \$5,762,662.

#### Department of Finance Position

The Department contends that the test claim should be denied. The Department argues that the test claim legislation imposes animal control activities on both public and private sector entities. Therefore, although the test claim legislation may result in additional costs to local agencies, those costs are not reimbursable because they are not unique to local government. The Department further states the duty imposed on local agencies to accept and care for lost or abandoned animals is not a new duty and, thus, does not constitute a new program or higher level of service. Finally, the Department contends that no reimbursement is required since there are no costs mandated by the state pursuant to Government Code section 17556, subdivisions (d) and (e).

#### Position of Interested Party, City of Fortuna

The City of Fortuna contends that the test claim legislation constitutes a reimbursable state mandated program by increasing the length of time animals can be held before they are euthanized, by adding new requirements related to adoption services, and by adding new requirements related to veterinary care. The City contends that the test claim legislation increased the cost of its animal control program by 284 percent.

#### Position of Interested Party, County of Mariposa

Howard Davies, assistant sheriff of Mariposa County, testified that the test claim legislation has resulted in increased costs in the form of housing animals, building a new facility, and increased staffing. He further testified that the four to six business-day holding period required by the test claim legislation essentially forces agencies to hold animals for six or seven days, when taking weekends into account.

#### Position of Interested Parties, Counties of San Diego, Fresno, and Mendocino

The Counties of San Diego, Fresno, Mendocino, and Contra Costa contend that the test claim legislation constitutes a reimbursable state mandated program. Both counties filed comments on the Draft Staff Analysis. The Counties of San Diego and Contra Costa contend that local agencies are required by the test claim legislation to provide "new" veterinary care services. The County of San Diego further contends that local agencies are required to perform new activities related to the seizure of animals. The County of Fresno filed comments, and Greg

Foss of the County of Mendocino provided testimony, clarifying the list of offsetting savings to be included in the parameters and guidelines.

Position of Interested Person, Senator Tom Hayden, Author of SB 1785

Kate Neiswender, staff to Senator Tom Hayden, testified that the test claim legislation does not impose a reimbursable state mandated program. The test claim legislation seeks to increase adoptions and reduce the rate, and costs, of killing animals. If all of the pieces of the test claim legislation are fully implemented, there is a net effect of no new costs.

Position of Interested Person, Taimie L. Bryant, Ph.D., J.D.

Ms. Bryant is a Professor of Law at UCLA Law School. She assisted in the design and drafting of the test claim legislation at the request of Senator Tom Hayden. She teaches a course entitled "Animals and the Law," which has been offered at UCLA each academic year since 1995. She is also the faculty sponsor for the UCLA Animal Welfare Association.

Ms. Bryant contends that this test claim should be denied. Ms. Bryant argues that the test claim legislation applies to both public and private entities and, thus, is not unique to local government pursuant to the court's holding in *County of Los Angeles v. State of California*.<sup>5</sup> She further contends that the test claim legislation authorizes local agencies to assess fees sufficient to pay for the mandated program and that the legislation "has no net negative financial impact on local government." Therefore, Ms. Bryant contends that no reimbursement is required since there are no costs mandated by the state pursuant to Government Code section 17556, subdivisions (d) and (e).

Position of Other Interested Persons

Virginia Handley of the Fund for Animals, Inc., contends that the test claim legislation constitutes a reimbursable state mandated program. Ms. Handley filed comments on the Draft Staff Analysis supporting reimbursement for the entire holding period, for owner relinquished animals, and for increased veterinary care.

Lois Newman, founder and president of The Cat and Dog Rescue, states that the test claim legislation is cost-effective. Ms. Newman contends that the claimants' argument that the costs resulting from the test claim legislation are substantial is without merit. She further argues that some local agencies decided to expend monies for capital improvements before the test claim legislation was enacted and, thus, there is no proof that the test claim legislation resulted in costs mandated by the state.

The San Francisco Society for the Prevention of Cruelty to Animals (SPCA) states that it entered into a partnership called the "Adoption Pact" with the San Francisco Animal Care and Control Department in 1994. Several provisions and incentives provided in the Adoption Pact were written into the test claim legislation. The San Francisco SPCA contends that the test claim legislation is cost-effective and can be accomplished on a revenue-neutral or revenue-positive basis without expenditures for new facilities or increased space.

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<sup>5</sup> *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46.

B. Robert Timone, Executive Director for the Haven Humane Society, states that the test claim legislation imposes a reimbursable state mandated program by increasing civil and criminal liability, by severely increasing mandatory shelter retention time for stray and owner released animals, and by subjecting animal sheltering agencies to open-ended veterinary medical expenses. The Haven Humane Society has contracted with the City of Redding for 15 years and can no longer provide animal care services as a result of the test claim legislation.

Jeffrey E. Zinder filed comments on behalf of Animal Issues Movement (a Los Angeles/Orange County nonprofit organization) and United Activists for Animal Rights (a Riverside County nonprofit organization) contending that the test claim legislation constitutes a reimbursable state mandated program. Mr. Zinder filed comments on the Draft Staff Analysis contending that veterinary care and care and treatment for owner-relinquished animals are reimbursable activities.<sup>6</sup>

Richard Ward of the State Humane Association of California contends that the test claim legislation constitutes a reimbursable state mandated program and supports the positions of the County of San Diego, Mr. Jeffrey Zinder, and the claimants.

Dolores Keyes of the Coastal Animal Services Authority, a small shelter providing animal care services for the cities of Dana Point and San Clemente, testified that she has seen a definite fiscal impact that includes higher veterinarian costs, higher staffing costs, and new in-house services as a result of the test claim legislation.

Patricia Wilcox of the California Animal Control Directors Association testified that the test claim legislation has resulted in increased costs for medical care for lost, stray, abandoned, and relinquished animals.

Teri Barnato of the Association of Veterinarians for Animal Rights testified that veterinary care is not a new activity imposed by the test claim legislation since prior law required care and treatment for stray and abandoned animals. She testified that many shelters have increased their veterinary care, not because of the test claim legislation, but as a result of public pressure.

## FINDINGS

In order for a statute to impose a reimbursable state mandated program under article XIII B, section 6 of the California Constitution and Government Code section 17514, the statutory language must direct or obligate an activity or task upon local governmental agencies. If the statutory language does not mandate or require local agencies to perform a task, then compliance with the test claim statute is within the discretion of the local agency and a reimbursable state mandated program does not exist.

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<sup>6</sup> The comments filed by Yvonne Hunter of the League of California Cities and the comments filed by the Animal Care and Control Department of the City and County of San Francisco are helpful in providing background information. However, these comments do not address the issue before the Commission as to whether the test claim legislation imposes a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

In addition, the required activity or task must constitute a new program or create an increased or higher level of service over the former required level of service. The California Supreme Court has defined the word "program" subject to article XIII B, section 6, of the California Constitution as a program that carries out the governmental function of providing a service to the public, or laws which, to implement a state policy, impose unique requirements on local governments and do not apply generally to all residents and entities in the state. To determine if the "program" is new or imposes a higher level of service, a comparison must be made between the test claim legislation and the legal requirements in effect immediately before the enactment of the test claim legislation. Finally, the new program or increased level of service must impose "costs mandated by the state."<sup>7</sup>

This test claim presents the following issues:

- Is the test claim legislation subject to article XIII B, section 6 of the California Constitution?
- Does the test claim legislation impose a new program or higher level of service on local agencies within the meaning of article XIII B, section 6 of the California Constitution?
- Does the test claim legislation impose "costs mandated by the state" within the meaning of Government Code sections 17514 and 17556?

The Commission also addresses a fourth issue raised by the claimants and interested party, County of San Diego, pertaining to seized animals under Penal Code section 597.1:

- Do the activities imposed by Penal Code section 597.1, relating to the seizure of animals, constitute a reimbursable state mandated program pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514?

These issues are addressed below.

**Issue 1: Is the test claim legislation subject to article XIII B, section 6 of the California Constitution?**

In order for the test claim legislation to be subject to article XIII B, section 6 of the California Constitution, the legislation must constitute a "program." The California Supreme Court, in the case of *County of Los Angeles v. State of California*<sup>8</sup>, defined the word "program" within the meaning of article XIII B, section 6 as a program that carries out the governmental function of providing a service to the public, or laws which, to implement a state policy, impose unique requirements on local governments and do not apply generally to all residents and entities in the state. Only one of these findings is necessary to trigger the applicability of article XIII B, section 6.<sup>9</sup>

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<sup>7</sup> Article XIII B, section 6 of the California Constitution; *County of Los Angeles v. State of California*, *supra*, 43 Cal.3d at 56; *Carmel Valley Fire Protection Dist. v. State of California* (1987) 190 Cal.App.3d 521, 537; *City of Sacramento v. State of California* (1990) 50 Cal.3d 51, 66; *Lucia Mar Unified School Dist. v. Honig* (1988) 44 Cal.3d 830, 835; Government Code section 17514.

<sup>8</sup> *County of Los Angeles*, *supra*, 43 Cal.3d 46, 56.

<sup>9</sup> *Carmel Valley Fire Protection Dist.*, *supra*, 190 Cal.App.3d at 537.

The Commission analyzes this issue in two parts. The first part addresses Senate Bill 1785, the stray animal legislation. The second part addresses the provisions added to the test claim by the claimants' test claim amendment; namely, Business and Professions Code section 4855 and section 2032.3 of the California Veterinary Medical Board's regulations.

#### Senate Bill 1785 - Stray Animals

Both the Department of Finance and Ms. Bryant contend that the test claim legislation on stray animals is not subject to article XIII B, section 6 of the California Constitution because the animal control activities required by the test claim legislation are not unique to local government. With the exception of posting lost and found lists, it is their position that the test claim activities are imposed on both public and private shelters.

The claimants disagree and contend that the test claim legislation is subject to article XIII B, section 6 of the California Constitution. The claimants argue that the Legislature has imposed a duty on local government to provide animal services in the state pursuant to Penal Code sections 597f and 597.1, Food and Agriculture Code section 31105, and Health and Safety Code section 121690, subdivision (e). Private animal shelters do not have similar duties and can refuse to accept a stray animal. Therefore, the claimants contend that the test claim legislation is unique to local government. The claimants also argue that the test claim legislation provides a service to the public and, thus, the test claim legislation qualifies as a program under article XIII B, section 6 of the California Constitution.

For the reasons stated below, the Commission finds that the test claim legislation constitutes a "program" within the meaning of article XIII B, section 6 of the California Constitution.

The purpose of the test claim legislation is to carry out the "state policy" that no adoptable animal should be euthanized if it can be adopted into a suitable home and that no treatable animal should be euthanized.<sup>10</sup> In this respect, the test claim legislation does impose duties on both public and private animal shelters. In Section 1 of the test claim legislation, the Legislature declared that "public and private shelters and humane organizations share a common purpose in saving animals' lives" and that "public and private shelters and humane organizations should work together to end euthanasia of adoptable and treatable animals." Thus, the test claim legislation requires both public and private shelters to perform the following activities:

- keep stray animals for a longer holding period;
- provide the animal with necessary and prompt veterinary care, adequate nutrition, water, and shelter, and make reasonable attempts to notify the owner if the animal has identification;
- release the stray animal to an animal rescue and adoption organization upon request prior to the euthanization of the animal;
- determine whether an apparently feral cat is truly feral; and

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<sup>10</sup> Civil Code section 1834.4; Penal Code section 599d; and Food and Agriculture Code section 17005.

- keep and maintain accurate records on each animal for three years.<sup>11</sup>

Although the test claim legislation applies to both public and private shelters, existing law, which was not amended or repealed by the test claim legislation, does *not* require private shelters to accept stray or abandoned animals. Instead, the act of accepting and caring for stray animals is within the discretion of the private shelter. Thus, the Commission finds that the requirements imposed by the test claim legislation apply to private shelters only if the private shelter decides to accept the stray or abandoned animal, and that existing law cannot be ignored.

For example, Civil Code section 1816, subdivision (a), provides that a private entity with whom a stray animal is deposited "is bound to take charge of it, *if able to do so.*"

The Department of Finance contends that Civil Code section 1816, subdivision (a), is not relevant to this analysis. Instead, the Department contends that it is subdivision (b) of section 1816 that applies and requires both public and private shelters to accept stray animals. That section states the following: "*A public agency or shelter* with whom a thing is deposited in the manner described in Section 1513 is bound to take charge of it, as provided in Section 597.1 of the Penal Code." (Emphasis added.) The Department argues that the phrase "a public agency or shelter" means *both* public and private shelters. The Department supports its position with Senate and Assembly floor analyses that state that the test claim legislation applies to both private and public shelters.<sup>12</sup>

The Commission disagrees with the Department of Finance's argument. When determining the intent of a statute, the first step is to look at the statute's words and give them their plain and ordinary meaning. Where the words of the statute are not ambiguous, they must be applied as written and may not be altered in any way. Moreover, the intent must be gathered from the whole of a statute, rather than from isolated parts or words, in order to make sense of the entire statutory scheme.<sup>13</sup>

There is no evidence that the Legislature intended the phrase "a public agency or shelter" in Civil Code section 1816, subdivision (b), to include private shelters. Such a reading ignores the plain language of Civil Code section 1816, subdivision (a), which does address private shelters by the express reference to a "private entity." In subdivision (a), the Legislature expressly stated that private entities are only required to take charge of stray animals "if able to do so."

Moreover, other statutes enacted as part of Senate Bill 1785 specifically include the word "private" when referring to private shelters.<sup>14</sup> Thus, had the Legislature intended to apply

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<sup>11</sup> Ms. Lois Newman of The Cat and Dog Rescue Association submitted a survey revealing the number of private animal shelters operating in California. There are 187 private shelters and 246 public shelters.

<sup>12</sup> Department of Finance's response to Draft Staff Analysis.

<sup>13</sup> *City of Merced v. State of California* (1984) 153 Cal.App.3d 777; *Carrisales v. Department of Corrections* (1999) 21 Cal.4th 1132.

<sup>14</sup> See Section 1, subdivision (a)(1) and (2), and subdivision (e), of Statutes of 1998, Chapter 752 (Legislature's Findings and Declarations); Food and Agriculture Code section 32001 (Lost and Found Lists); and Food and Agriculture Code section 32003 (Maintaining Records).

Civil Code section 1816, subdivision (b), to private shelters, they would have included the word "private" in subdivision (b).

Finally, the Senate Floor Analysis of Senate Bill 1785, dated August 27, 1998, specifically recognizes that the duties imposed by the test claim legislation are mandatory duties for public entities and only those private entities which contract with the public entity to perform *their* required governmental duties.<sup>15</sup>

Accordingly, the Commission finds that Civil Code section 1816, subdivision (a), supports the conclusion that private animal shelters are not required to perform the activities imposed by the test claim legislation since the act of accepting and caring for stray animals is within the discretion of the private shelter.

Moreover, Civil Code section 2080 states that "any person who finds a thing lost [including a stray animal] is *not* bound to take charge of it, unless the person is otherwise required to do so by contract or law." In this regard, the Department of Finance and Ms. Bryant contend that many private shelters have the legal obligation to take in stray animals because their mission statements and by-laws require them to take in strays. However, there is *no state law* requiring private shelters to accept and care for an animal. Thus, only if the private shelter decides to accept and care for an animal, or enter into a contract with a local agency to perform such services, is the private shelter required to perform the activities imposed by the test claim legislation.

Public shelters, on the other hand, have a pre-existing legal duty to accept and care for stray animals. Food and Agriculture Code section 31105 requires the county board of supervisors to take up and impound stray dogs. That section states the following:

The board of supervisors *shall* provide for both of the following:

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<sup>15</sup> The Commission notes that the Senate Floor Analysis, analyzing the same version of the bill, changed for the August 30, 1998 hearing. The August 30, 1998 analysis did not contain the paragraph recognizing that the duties imposed by the test claim legislation are mandatory duties for public entities and those private entities that contract with the public entity. The vote on the bill by the Senate occurred on August 30, 1998.

The Commission notes, however, that the Senate Floor Analysis dated August 28, 1998 is consistent with Corporations Code section 14503, which provides that the governing body of a local agency may contract with private humane societies and societies for the prevention of cruelty to animals to provide animal care or protection services. In this regard, the private entity's jurisdiction is limited to the jurisdiction of the local agency. Corporations Code section 14503 states the following:

The governing body of a local agency, by ordinance, may authorize employees of public pounds, societies for the prevention of cruelty to animals, and humane societies, who have qualified as humane officers pursuant to Section 14502, and which societies or pounds have contracted with such local agency to provide animal care or protection services, to issue notices to appear in court

. . . . for violations of state or local animal control laws. Those employees shall not be authorized to take any person into custody even though the person to whom the notice is delivered does not give his or her written promise to appear in court. The authority of these employees is to be limited to the jurisdiction of the local agency authorizing the employees.

(a) The taking up and impounding of all dogs which are found running at large in violation of any provision of this division.

(b) The killing in some humane manner or other disposition of any dog which is impounded. (Emphasis added.)<sup>16</sup>

Health and Safety Code section 121690, subdivision (e), also requires counties and cities to maintain a pound system. That section states the following:

(e) It *shall be the duty* of the governing body of each city, city and county, or county to maintain or provide for the maintenance of a pound system and a rabies control program for the purpose of carrying out and enforcing this section. (Emphasis added.)<sup>17</sup>

The test claim legislation, in Civil Code section 1816, subdivision (b), furthers this duty by stating that public agencies or shelters with whom a thing is deposited is "bound to take charge of it, as provided in Section 597.1 of the Penal Code." Since 1991, Penal Code section 597.1 has required peace officers and animal control officers employed by local agencies to take possession of any stray or abandoned animal, and provide care and treatment for the animal.<sup>18</sup> Penal Code section 597.1 states in relevant part the following:

Any peace officer, humane society officer, or animal control officer shall take possession of the stray or abandoned animal and shall provide care and treatment for the animal until the animal is deemed to be in suitable condition to be returned to the owner.

Although the above provision includes privately employed humane society officers, the law does *not* require humane societies and/or societies for the prevention of cruelty to animals to hire humane society officers. Rather, these private entities have the choice to hire such employees.<sup>19</sup> Accordingly, the requirement in Penal Code section 597.1, to take possession of any stray or abandoned animal, imposes a state-mandated duty on local governmental agencies only.

Therefore, unlike private animal shelters, local agencies have no choice but to perform the activities required by the test claim legislation. Accordingly, the Commission finds that the

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<sup>16</sup> Added by Statutes of 1967, Chapter 15.

<sup>17</sup> Added by Statutes of 1995, Chapter 415 (derived from Statutes of 1957, Chapter 1781).

<sup>18</sup> Added by Statutes of 1991, Chapter 4.

<sup>19</sup> Corporations Code section 14502. Pursuant to the provisions of Corporations Code section 14502, if the private entity decides to hire a humane society officer, the entity must first file an application with the court for the appointment of the prospective employee as a humane society officer. If the individual meets the requirements, then the individual will be appointed a humane society officer and possess limited peace officer powers to prevent the perpetration of any act of cruelty upon an animal. Corporations Code section 14502, subdivision (n), further states that "[a] humane society or a society for the prevention of cruelty to animals shall notify the sheriff of the county in which the society is incorporated, prior to appointing a humane officer, of the *society's intent* to enforce laws for the prevention of cruelty to animals."

test claim legislation does impose unique requirements on local agencies to implement the state's policy to end euthanasia of adoptable and treatable animals.

The Commission further finds that the test claim legislation satisfies the second test that triggers the applicability of article XIII B, section 6 in that it constitutes a program that carries out the governmental function of providing a service to the public. As indicated above, only local agencies are mandated by the state to accept and care for stray and abandoned animals. The courts have held that the licensing and regulation of the manner in which animals are kept and controlled are within the legitimate sphere of governmental police power.<sup>20</sup> In this respect, the Legislature recognized in Section 1 of the test claim legislation that "taking in of animals is important for public health and safety, to aid in the return of the animal to its owner, and to prevent inhumane conditions for lost or free roaming animals." Although Ms. Bryant urges the Commission to deny this test claim, she acknowledges that "collection of stray animals has been deemed a legitimate and necessary function of government as opposed to a duty to be placed on private citizens."

Based on the foregoing, the Commission finds that Senate Bill 1785 (Stray Animals) constitutes a "program" within the meaning of article XIII B, section 6 of the California Constitution.

#### Sections Added by the Claimants' Test Claim Amendment

On October 2, 2000, the claimants amended their test claim to add Business and Professions Code section 4855 and section 2032.3 of the Veterinary Medical Board's regulations. These provisions require all veterinarians to keep a written record of all animals receiving veterinary services for a minimum of three years.

For the reasons stated below, the Commission finds that these provisions do *not* constitute a "program" within the meaning of article XIII B, section 6 of the California Constitution.

In order for a statute or an executive order to constitute a "program" subject to article XIII B, section 6 of the California Constitution, the statute or executive order must be unique to local government or carry out the governmental function of providing a service to the public. Neither test is satisfied here.

Business and Professions Code section 4855 states the following:

*A veterinarian subject to the provisions of this chapter shall, as required by regulation of the [Veterinary Medical Board], keep a written record of all animals receiving veterinary services, and provide a summary of that record to the owner of animals receiving veterinary services, when requested. The minimum amount of information which shall be included in written records and summaries shall be established by the board. The minimum duration of time for which a licensed premise shall retain the written record or a complete copy of the written record shall be determined by the board. (Emphasis added.)*

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<sup>20</sup> *Simpson v. City of Los Angeles* (1953) 40 Cal.2d 271, 278 (where the California Supreme Court stated that "it is well settled that the licensing of dogs and the regulation of the manner in which they shall be kept and controlled are within the legitimate sphere of the police power, and that statutes and ordinances may provide for impounding dogs and for their destruction or other disposition.")

In response to Business and Professions Code section 4855, the Veterinary Medical Board issued section 2032.3 of its regulations. That regulation provides in pertinent part the following:

(a) *Every veterinarian* performing any act requiring a license pursuant to the provisions of Chapter 11, Division 2, of the [Business and Professions Code], upon any animal or group of animals shall prepare a legible, written or computer generated record concerning the animal or animals. . . . (Emphasis added.)

Based on the express language of these provisions, the Commission finds that the record keeping requirements imposed by Business and Professions Code section 4855 and the regulation issued by the Veterinary Medical Board apply to *all* veterinarians licensed in this state. Thus, these provisions are not unique to local government. Nor does the activity to keep records constitute a peculiarly governmental function since the activity is imposed on *all* veterinarians.

Therefore, the Commission finds that Business and Professions Code section 4855 and section 2032.3 of the Veterinary Medical Board's regulations do not constitute a "program" and, thus, are not subject to article XIII B, section 6 of the California Constitution.

Accordingly, the remainder of this analysis addresses only those provisions enacted as part of Senate Bill 1785 (Stray Animals).

**Issue 2: Does the test claim legislation impose a new program or higher level of service on local agencies within the meaning of article XIII B, section 6 of the California Constitution?**

To determine if the "program" is new or imposes a higher level of service, a comparison must be made between the test claim legislation and the legal requirements in effect immediately before the enactment of the test claim legislation.

#### Holding Period for Dogs and Cats

Food and Agriculture Code sections 31108 and 31752 describe the required holding period for impounded dogs and cats. Those sections provide that an impounded dog or cat shall be held for six business days, not including the day of impoundment. The six-day holding period can be reduced to four business days if the local agency complies with one of the following provisions:

- If the pound or shelter has made the dog or cat available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day, the holding period shall be four business days, not including the day of impoundment.
- If the pound or shelter has fewer than three full-time employees or is not open during all regular weekday business hours, and if it has established a procedure to enable owners to reclaim their dog or cat by appointment at a mutually agreeable time when the pound or shelter would otherwise be closed, the holding period shall be four business days, not including the day of impoundment.

These test claim statutes further require, that prior to euthanizing an impounded dog or cat for any reason other than irremediable suffering, the impounded dog or cat shall be released to a nonprofit animal rescue or adoption organization, if requested by the organization, before the scheduled euthanization of the impounded animal. In addition to any spay or neuter deposit, the pound or shelter, at its discretion, may assess a fee, not to exceed the standard adoption fee, for the animals released.

The holding period and adoption requirements described above do not apply to animals that are irremediably suffering from a serious illness or severe injury and newborn animals that need maternal care and have been impounded without their mothers. Such animals may be euthanized without being held for owner redemption or adoption.<sup>21</sup>

Before the test claim legislation was enacted, public shelters were required to hold impounded dogs and cats for 72 hours from the time of capture. The 72-hour holding period did not apply to cats that were severely injured, seriously ill, or to newborn cats unable to feed themselves.<sup>22</sup>

In addition, there was no requirement under prior law to release impounded animals to nonprofit animal rescue or adoption organizations, upon request of the organization, prior to euthanizing the animal.

Accordingly, the Commission finds that Food and Agriculture Code sections 31108 and 31752 impose a new program or higher level of service by:

- Requiring local agencies to provide care and maintenance during the increased holding period for impounded dogs and cats. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and six business days from the day after impoundment, or four business days from the day after impoundment requiring local agencies to either:
  - (1) Make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (2) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establish a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed,<sup>23</sup> and by
- Requiring the release of the animal to a nonprofit animal rescue or adoption organization upon request by the organization prior to euthanasia.

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<sup>21</sup> Food and Agriculture Code section 17006.

<sup>22</sup> Food and Agriculture Code sections 31108 (as added by Statutes of 1967, Chapter 15) and 31752 (as added by Statutes of 1980, Chapter 1060)

<sup>23</sup> The claimants and several commentators contend that as a result of the increased holding period, the cost of veterinary care has increased. The Commission can consider the argument, that veterinary care during the increased holding period is reimbursable, at the parameters and guidelines phase.

### Holding Period for Other Animals

Food and Agriculture Code section 31753 imposes the same holding period and adoption requirements for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property, as is required for dogs and cats. Thus, section 31753 provides that the holding period for these other animals is six business days, not including the day of impoundment. The six-day holding period can be reduced to four business days if the local agency complies with one of the following provisions:

- If the pound or shelter has made the other animals available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day, the holding period shall be four business days, not including the day of impoundment.
- If the pound or shelter has fewer than three full-time employees or is not open during all regular weekday business hours, and if it has established a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the pound or shelter would otherwise be closed, the holding period shall be four business days, not including the day of impoundment.

Ms. Bryant contends that Food and Agriculture Code section 31753 does not constitute a new program or higher level of service. Ms. Bryant contends that before the enactment of the test claim legislation, Penal Code sections 597f and 597.1 required peace officers, humane society officers, and animal control officers to take possession of any abandoned or neglected animal and care for the animal until the owner redeems the animal. Under these provisions, the animal control officer is required to perform a "due search" for the owner prior to euthanizing the animal. Thus, she argues that a holding period is legally implied from the requirement that owners be given a chance to redeem their animals.

Ms. Bryant further argues that the holding period established under prior law is equivalent to a "reasonable" period that allows the owner to redeem the animal. In this respect, Ms. Bryant argues that a five-day holding period has been deemed reasonable and, thus, required under prior law. In support of her position, Ms. Bryant cites a federal regulation, governing the sale of shelter animals to research labs, that deems five days the minimum necessary to provide owners a reasonable chance to reclaim their pets. She also cites California's vicious dog law, Food and Agriculture Code section 31621, which provides that an owner must receive five days notice to contest the "vicious dog" designation in order to reclaim the dog. Finally, Ms. Bryant states that the Humane Society of the United States promotes five days as the minimum reasonable holding period. Accordingly, Ms. Bryant contends that the test claim requirement to hold other animals for four days constitutes a lower level of service.

Government Code section 17565 states that "if a local agency or school district, at its option, has been incurring costs which are subsequently mandated by the state, the state shall reimburse the local agency or school district for those costs incurred after the operative date of the mandate." The Commission finds that Government Code section 17565 applies here.

Before the enactment of the test claim legislation, Penal Code sections 597f and 597.1 required animal control officers to take possession and provide care and treatment to *any* stray or abandoned animal until the animal was deemed to be in suitable condition to be returned to the

owner. If the owner could not be found after a due search, the animal control officer could have the animal euthanized or placed in a suitable home. Thus, the Commission agrees that Penal Code sections 597f and 597.1 apply to the animals specified in the test claim statute and that *some* holding period is implied in these sections.

However, there was *no prior state or federal law* mandating local agencies to hold these specified animals for *any* time period. Rather, the appropriate time period was left up to the discretion of the local agency. With the enactment of Food and Agriculture Code section 31753, the state is now requiring local agencies, for the first time, to hold these animals for four days. Therefore, the Commission finds that the four or six day holding period is new.

Accordingly, the Commission finds that Food and Agriculture Code sections 31753 imposes a new program or higher level of service by:

- Requiring local agencies to provide care and maintenance during the increased holding period for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and six business days from the day after impoundment, or four business days from the day after impoundment requiring local agencies to either:
  - (1) Make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (2) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establish a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed; and by
- Requiring the release of the animal to a nonprofit animal rescue or adoption organization upon request by the organization prior to euthanasia.

#### Feral Cats

The test claim legislation added section 31752.5 to the Food and Agriculture Code to address feral cats. Feral cats are defined as cats without owner identification whose usual and consistent temperament is extreme fear and resistance to contact with people. A feral cat is totally unsocialized to people.

Food and Agriculture Code section 31752.5, subdivision (c), states the following:

Notwithstanding Section 31752 (establishing the holding period for stray cats), if any apparently feral cat has not been reclaimed by its owner or caretaker within the first three days of the required holding period, shelter personnel qualified to verify the temperament of the animal *shall verify whether it is feral or tame by using a standardized protocol*. If the cat is determined to be docile or a frightened or difficult tame cat, the cat shall be held for the entire required holding period specified in Section 31752. If the cat is determined to be truly feral, the cat *may* be euthanized or relinquished to a nonprofit . . . animal adoption organization that agrees to the spaying or neutering of the cat

if it has not already been spayed or neutered. In addition to any required spay or neuter deposit, the pound or shelter, at its discretion, may assess a fee, not to exceed the standard adoption fee, for the animal released. (Emphasis added.)

The claimants contend that section 31752.5 constitutes a new program or higher level of service by establishing holding periods for feral cats and by requiring local agencies to verify whether a cat is feral or tame by using a "newly developed or obtained" standardized protocol. The claimants state the following:

The mandatory holding periods for feral cats are completely new. There is no prior law on the subject. The 'standard adoption fee[s]' for feral cats shall not be exceeded. In addition, local government must now 'verify whether it is feral or tame by using a standardized protocol' in order to determine the correct holding period. Therefore, the costs of obtaining or developing such a protocol as well [as] its administration would be reimbursable 'costs mandated by the state' as claimed herein.

Regarding holding periods for feral cats, the clock starts to run after (not including) '... the day of impoundment.' Under prior law, there were no holding periods for feral cats. Now holding periods are established, mandated, and defined in terms of a number of 'business days', considerably longer than the same number of calendar days. Therefore, Chapter 752/98 explicitly increases mandatory holding periods for feral cats and related costs upon local government.

The Commission disagrees with the claimants' statement that holding periods for feral cats are completely new and that there was no prior law on the subject. Before the enactment of the test claim legislation, Food and Agriculture Code section 31752 required a 72-hour holding period from the time of capture for *all* impounded stray cats, except cats that were severely injured, seriously ill, or newborn cats unable to feed themselves. That section stated the following:

*No stray cat* which has been impounded by a public pound, society for the prevention of cruelty to animals shelter, or humane shelter shall be killed before 72 hours have elapsed from the time of the capture of the stray cat.

This section shall not apply to cats which are severely injured or seriously ill, or to newborn cats unable to feed themselves. (Emphasis added.)

Thus, the 72-hour holding period established under prior law applied to both feral and tame cats.

The Commission finds that the only new requirement imposed by Food and Agriculture Code section 31752.5 is the requirement to verify within the first three days of the holding period whether the cat is feral or tame by using a standardized protocol. If the cat is determined to be tame, the same holding period established by Food and Agriculture Code section 31752, as amended by the test claim legislation and described in the section above, applies; i.e., four or six business days.

Accordingly, the Commission finds that Food and Agriculture Code section 31752.5 constitutes a new program or higher level of service by requiring local agencies to verify, within the first three days of the holding period, whether a cat is feral or tame by using a standardized protocol.

### Owner Relinquished Animals

The test claim legislation added Food and Agriculture Code section 31754 to address animals relinquished by their owners. That section provides in relevant part the following:

[A]ny animal relinquished by the purported owner that is of a species impounded by pounds or shelters shall be held for two full business days, not including the day of impoundment. The animal shall be available for owner redemption for the first day, not including the day of impoundment, and shall be available for owner redemption and adoption for the second day. After the second required day, the animal may be held longer, killed, or relinquished to a nonprofit . . . animal adoption organization under the same conditions and circumstances provided for stray dogs and cats. . . .

Section 31754 became operative on July 1, 1999, and sunsets on July 1, 2001.

On July 1, 2001, Food and Agriculture Code section 31754 will provide, with the exception stated below, that any animal relinquished by the purported owner that is of a species impounded by pounds or shelters shall be held for the same holding periods, and with the same requirements of care, applicable to stray dogs and cats in sections 31108 and 31752 of the Food and Agriculture Code.<sup>24</sup> However, the period for owner redemption shall be one day, not including the day of impoundment, and the period for owner redemption or adoption shall be the remainder of the holding period.

The holding period described above does not apply to relinquished animals that are irretrievably suffering from a serious illness or severe injury, or newborn animals that need maternal care and have been impounded without their mothers.

Ms. Bryant contends that neither prior law, nor Food and Agriculture Code section 31754, require local agencies to take in owner-relinquished animals. Thus, she argues that taking in such animals is within the discretion of the local agency and that the holding periods established by section 31754 only apply if the local agency chooses to accept owner-relinquished animals.

The claimants contend that section 31754 imposes mandatory duties on the local agency to accept owner-relinquished pets since, in reality, owners relinquish their animals on the streets

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<sup>24</sup> The Commission notes that section 31754 requires the same holding periods for owner-relinquished animals as the holding period for stray dogs and cats. The statute correctly refers to section 31108 for the holding period for stray dogs. But, the statute references section 31755, which is not the statute relating to stray cats. The statute relating to stray cats is section 31752. Accordingly, the Commission finds that there is a typographical error in section 31754 and that the Legislature intended to refer to section 31752 instead of 31755.

if the agency will not accept the animal. At that point, the animal will be deemed a stray or an abandoned animal and, thus, require the agency to take possession of the animal.<sup>25</sup>

The Commission agrees with Ms. Bryant. At the time the test claim legislation was enacted, local agencies were not required to accept owner-relinquished animals. They were simply required to take possession of stray or abandoned animals.<sup>26</sup>

The test claim legislation did not change existing law. Rather, based on the plain language of the test claim legislation and existing law, taking possession of owner-relinquished animals, and caring and maintaining the owner-relinquished animal during the required holding period, is within the discretion of the local agency.

Accordingly, the Commission finds that Food and Agriculture Code section 31754 does not constitute a new program or higher level of service since there are no state mandated duties imposed on local agencies.

#### Posting Lost and Found Lists

Food and Agriculture Code section 32001 provides the following:

All public pounds, shelters operated by societies for the prevention of cruelty to animals, and humane shelters, that contract to perform public animal control services, shall provide the owners of lost animals and those who find lost animals with all of the following:

- (a) Ability to list the animals they have lost or found on 'Lost and Found' lists maintained by the pound or shelter.
- (b) Referrals to animals listed that may be the animals the owner or finders have lost or found.
- (c) The telephone numbers and addresses of other pounds and shelters in the same vicinity.
- (d) Advice as to means of publishing and disseminating information regarding lost animals.
- (e) The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

*The duties imposed by this section are mandatory duties for public entities for all purposes of the Government Code and for all private entities with which a public entity has contracted to perform those duties. (Emphasis added.)*

Before the enactment of the test claim legislation, the duty imposed by section 32001 to post lost and found lists was *not* mandatory. The last two sentences of former section 32001 stated the following:

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<sup>25</sup> Other commentators share the claimants' view (e.g., Virginia Handley, Jeffrey Zinder, and Richard Ward.)

<sup>26</sup> Food and Agriculture Code section 31105; Penal Code section 597.1.

Notwithstanding Section 9, a violation of this section is not a misdemeanor. Furthermore, the duty imposed by this section is *not a mandatory duty* for purposes of Division 3.6 (commencing with Section 810) of Title 1 of the Government Code [entitled "Claims and Actions Against Public Entities and Public Employees"], and *no cause of action for damages is created by this section against a public entity or employee or against any other person.* (Emphasis added.)

The above sentences were repealed with the enactment of the test claim legislation. Thus, the test claim legislation created a legal duty for local agencies to post the lost and found lists required by section 32001, and at the same time, established a cause of action for an agency's failure to comply.

Accordingly, the Commission finds that Food and Agriculture Code section 32001 imposes a new program or higher level of service by requiring local agencies to provide the owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on "Lost and Found" lists maintained by the pound or shelter.
- Referrals to animals listed that may be the animals the owner or finders have lost or found.
- The telephone numbers and addresses of other pounds and shelters in the same vicinity.
- Advice as to means of publishing and disseminating information regarding lost animals.
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

#### Records

The test claim legislation amended Penal Code section 597.1 and added section 32003 to the Food and Agriculture Code to address the maintenance of records.

Penal Code section 597.1, subdivision (d), provides that "[a]n animal control agency that takes possession of an animal pursuant to subdivision (c) [i.e., injured cats and dogs found without their owners and conveyed to a veterinarian to determine if the animal should be euthanized or treated] shall keep records of the whereabouts of the animal from the time of possession to the end of the animal's impoundment, and those records shall be available for inspection by the public upon request for three years after the date the animal's impoundment ended."

Food and Agriculture Code section 32003 requires the maintenance of records on each animal taken up, medically treated, or impounded. That section states the following:

All public pounds and private shelters shall keep accurate records on each animal taken up, medically treated, or impounded. The records shall include all of the following information and any other information required by the California Veterinary Medical Board:

- (a) The date the animal was taken up, medically treated, euthanized, or impounded.
- (b) The circumstances under which the animal is taken up, medically treated, euthanized, or impounded.
- (c) The names of the personnel who took up, medically treated, euthanized, or impounded the animal.
- (d) A description of any medical treatment provided to the animal and the name of the veterinarian of record.
- (e) The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party. These records shall be maintained for three years after the date the animal's impoundment ends.

The claimant contends that these sections impose new and increased duties. Ms. Bryant, on the other hand, contends that no new records are required. She states that the requirement to keep records was previously required by the Public Records Act and by other areas of California law. Thus, Ms. Bryant contends that Penal Code section 597.1, subdivision (d), and Food and Agriculture Code section 32003 do not impose a new program or higher level of service.

For the reasons described below, the Commission finds that Food and Agriculture Code section 32003 imposes a partial new program or higher level of service.

Before the enactment of the test claim legislation, Penal Code section 597.1, subdivision (d), and Penal Code section 597f, subdivision (c), required animal control agencies to keep records for public inspection indicating the whereabouts of an injured dog or cat conveyed to a veterinarian for a 72-hour period from the time of possession.

In addition, pursuant to the Business and Professions Code and regulations enacted by the California Veterinary Medical Board in 1979, existing law requires all veterinarians to keep a written record of all animals receiving veterinary services. The record shall contain the following information, if available: name, address and phone number of the owner; name and identity of the animal; age, sex and breed of the animal; dates of custody (with the veterinarian); short history of the animal's condition; diagnosis or condition at the beginning of custody; medication and treatment provided; progress and disposition of the case; and surgery log. Such records shall be maintained for a minimum of three years after the last visit.<sup>27</sup>

The Commission agrees that the test claim legislation imposes some of the same record-keeping responsibilities as existing law. For example, the Commission agrees that the requirements imposed by Penal Code section 597.1, subdivision (d), to keep records for three years on the whereabouts of the animal are not new. That section applies to injured cats and dogs that are conveyed to a veterinarian to determine whether the animal should be euthanized

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<sup>27</sup> Business and Professions Code section 4855; California Code of Regulations, title 16, division 20, article 4, section 2032.3.

or treated. Although the test claim legislation increased the retention of the records from 72 hours to three years, existing regulations issued by the Veterinary Medical Board already require the maintenance of records describing the dates of custody, progress and disposition of the case for three years. Thus, the Commission finds that Penal Code section 597.1, subdivision (d), does not constitute a new program or higher level of service.

Similarly, the requirement imposed by Food and Agriculture Code section 32003 to maintain records for three years on animals receiving medical treatment by veterinarians is not new since the same requirement was previously imposed by the regulations issued by the Veterinary Medical Board.

However, the requirement imposed by Food and Agriculture Code section 32003 on local agencies to maintain records describing the "taking up" or "impoundment" of an animal is broader than the record keeping requirements imposed on veterinarians in prior law.

Moreover, the requirement for local agencies to keep records regarding the euthanasia of an animal was not a requirement imposed in prior law. In this respect, the Commission disagrees with the arguments raised by Ms. Bryant and other commentators that euthanasia is a veterinary procedure and, thus, information regarding the euthanasia of an animal was required to be kept in the veterinarian's records.<sup>28</sup> The Commission finds that euthanasia is not a veterinary procedure since employees of animal control shelters who are *not* veterinarians or registered veterinary technicians are legally allowed to perform the procedure after eight hours of training. The training covers the following topics: history and reasons for euthanasia; humane animal restraint techniques; sodium pentobarbital injection methods and procedures; verification of death; safety training and stress management for personnel; and record keeping and regulation compliance for sodium pentobarbital.<sup>29</sup>

Accordingly, the Commission finds that Food and Agriculture Code section 32003 imposes new requirements on local agencies to maintain records for three years after the date the animal's impoundment ends on animals that are *not medically treated* by a veterinarian, but are either taken up, euthanized after the end of the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and
- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The Commission agrees that making these records available to the public complies with the Public Records Act, as argued by Ms. Bryant. "Public records" are defined as any writing containing information relating to the conduct of the public's business that is prepared, owned, used or retained by any state or local agency, regardless of the physical form or characteristic

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<sup>28</sup> Comments filed by Ms. Bryant and comments filed by Lois Newman of The Cat and Dog Rescue Association.

<sup>29</sup> See section 2039 of the Veterinary Medical Board's regulations.

of the writing. Local agencies are required under the Public Records Act to keep public records open for inspection at all times during the office hours of the local agency.<sup>30</sup> However, local agencies would not be compelled to make information on animals that do not receive veterinary services available to the public if the state had not created the requirement to maintain such records.

Accordingly, the Commission finds that the requirement to maintain records for three years on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the end of the holding period, or impounded constitutes a new program or higher level of service.

#### Veterinary Care

The claimants contend that the test claim legislation imposes a new program or higher level of service by requiring local agencies to provide veterinary care, which was not required under prior law. The claimants cite Civil Code section 1834.4, Penal Code section 599d, and Food and Agriculture Code section 17005, which expresses the state's policy that no adoptable animal should be euthanized and no treatable animal should be euthanized. All of these sections state the following:

(a) It is the policy of the state that no adoptable animal should be euthanized if it can be adopted into a suitable home. Adoptable animals include only those animals eight weeks of age or older that, at or subsequent to the time the animal is impounded or otherwise taken into possession, have manifested no sign of a behavioral or temperamental defect that could pose a health or safety risk or otherwise make the animal unsuitable for placement as a pet, and have manifested no sign of disease, injury, or congenital or hereditary condition that adversely affect the animal's health in the future.

(b) It is the policy of the state that no treatable animal should be euthanized. *A treatable animal shall include any animal that is not adoptable but that could become adoptable with reasonable efforts.* This subdivision, by itself, shall not be the basis of liability for damages regarding euthanasia. (Emphasis added.)

The claimants contend that the italicized language quoted above "requires" local agencies to provide reasonable veterinary treatment services in order to make them adoptable.

The claimants also cite Civil Code section 1834, which was amended by the test claim legislation. That section provides that:

A depository of living animals *shall* provide the animals with *necessary and prompt veterinary care*, nutrition, and shelter, and treat them kindly. Any depository that fails to perform these duties may be liable for civil damages as provided by law. (Emphasis added.)

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<sup>30</sup> Government Code section 6253.

Similarly, Civil Code section 1846 was amended by the test claim legislation to provide in part that “[a] gratuitous depository of a living animal *shall provide the animal with necessary and prompt veterinary care.*” (Emphasis added.)

Ms. Bryant contends that veterinary care does not constitute a new program or higher level of service. She states the following:

It is important to note that veterinary care is already mandated under Penal Code Sections 597f and 597.1, which require humane officers and animal control officers to ‘take possession of [a] stray or abandoned animal and . . . **provide care and treatment** for the animal until the animal is deemed to be in suitable condition to be returned to the owner.’ (Penal Code Sec. 597.1(a)) Subsection (b) permits injured or sick animals other than cats or dogs to be killed or impounded and treated. Cats and dogs must be seen by a veterinarian before a determination is made to kill.

Accordingly, the addition of the words ‘prompt and necessary veterinary care’ to Civil Code Section 1834 does not add to shelters’ veterinary care responsibilities because of the pre-existing care provisions of Penal Code Section 597f and 597.1. (Emphasis in original.)

First, the Commission finds that the policy statements found in Civil Code section 1834.4, Penal Code section 599d, and Food and Agriculture Code section 17005 do not impose any requirements on local agencies. They simply describe the state’s policy regarding euthanasia. The Commission acknowledges that the word “shall” is used in the sentence, which provides that “a treatable animal *shall* include any animal that is not adoptable but that could become adoptable with reasonable efforts.” However, that sentence is merely defining “treatable animals.” It is not imposing the requirement to provide veterinary care for animals.

The issue of whether the requirement imposed by Civil Code sections 1834 and 1846 to provide necessary and prompt veterinary care constitutes a new program or higher level of service is more complicated, however.

Before the enactment of the test claim legislation, Penal Code section 597.1 contained a provision requiring local agencies to provide “care and treatment” for the animal until the animal is in a suitable condition to be returned to the owner. The Commission agrees that care and treatment can include necessary veterinary treatment. But, the provisions of Penal Code section 597.1 became operative *only if* the governing body of the local agency determined that it would operate under section 597.1. Penal Code section 597.1 stated in relevant part the following:

(a) . . . Any peace officer, humane society officer, or animal control officer shall take possession of the stray or abandoned animal and shall provide *care and treatment* for the animal until the animal is deemed to be in suitable condition to be returned to the owner. . . .

(1) This section *shall be operative* in a public agency or a humane society under the jurisdiction of the public agency, or both, *only if* the governing body of that public agency, by ordinance or resolution, determines that this section shall be

operative in the public agency or the humane society and that Section 597f shall not be operative. (Emphasis added.)<sup>31</sup>

Thus, the Commission finds that local agencies were not required to comply with the provisions of Penal Code section 597.1 before the enactment of the test claim legislation.

Before the test claim legislation was enacted, existing law, through Penal Code section 597f, also required local agencies to "care" for abandoned animals until the animal is redeemed by the owner. Penal Code section 597f further required local agencies to convey all injured dogs and cats to a veterinarian for treatment or euthanization. Local agencies had the option of providing "suitable care" for abandoned animals, other than cats and dogs, until the animal is deemed to be in a suitable condition to be delivered to the owner. Penal Code section 597f states in relevant part the following:

(a) . . . And it shall be the duty of any peace officer, officer of the humane society, or officer of a pound or animal regulation department of a public agency, to take possession of the animal so abandoned or neglected and *care* for the animal until it is redeemed by the owner or claimant, and the cost of caring for the animal shall be a lien on the animal until the charges are paid. Every sick, disabled, infirm, or crippled animal, except a dog or cat, which shall be abandoned in any city, city and county, or judicial district, may, if after due search no owner can be found therefore, be killed by the officer; and it shall be the duty of all peace officers, an officer of such society, or officer of a pound or animal regulation department of a public agency to cause the animal to be killed on information of such abandonment. The officer may likewise take charge of any animal, including a dog or cat, that by reason of lameness, sickness, feebleness, or neglect, is unfit for the labor it is performing, or that in any other manner is being cruelly treated; and if the animal is not then in the custody of its owner, the officer shall give notice thereof to the owner, if known, *and may provide suitable care for the animal until it is deemed to be in a suitable condition to be delivered to the owner*, and any necessary expenses which may be incurred for taking care of and keeping the animal shall be a lien thereon, to be paid before the animal can be lawfully recovered.

(b) It *shall* be the duty of all officers of pounds or humane societies, and animal regulation departments of public agencies to convey, and for police and sheriff departments, to cause to be *conveyed all injured cats and dogs found without their owners in a public place directly to a veterinarian* known by the officer or agency to be a veterinarian that ordinarily treats dogs and cats for a determination of whether the animal shall be immediately and humanely destroyed or shall be hospitalized under proper care and given emergency treatment. . . . (Emphasis added.)

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<sup>31</sup> The Commission notes that the test claim legislation deleted subdivision (l) from Penal Code section 597.1 to codify the court's decision in *Carrera v. Bertaini* (1976) 63 Cal.App.3d 721. There, the court held that making optional the provisions on post-seizure hearings in Penal Code section 597.1 was unconstitutional. Thus, with the deletion of subdivision (l), post-seizure hearings are now required.

Based on the language of section 597f, the Commission finds that local agencies had a pre-existing duty to obtain necessary veterinary care for injured cats and dogs. Thus, the Commission finds that providing "necessary and prompt veterinary care" for injured cats and dogs given emergency treatment, as required by Civil Code sections 1834 and 1846, does *not* constitute a new program or higher level of service.

However, the Commission finds that the requirement to provide "prompt and necessary veterinary care" for abandoned animals, other than injured cats and dogs given emergency treatment, is new. The Commission acknowledges that Penal Code section 597f requires local agencies to provide "care" to other animals. The word "care" is not defined by the Legislature. Nevertheless, for the reasons stated below, the Commission finds that the word "care" in section 597f does *not* include veterinary treatment.

The courts have determined that if a statute on a particular subject contains a particular word or provision, and another statute concerning the same or related subject omits that word or provision, then a different intention is indicated.<sup>32</sup>

Penal Code section 597f requires local agencies to "care" for the animal until it is redeemed by the owner. That section was originally added by the Legislature in 1905, and was last amended in 1989. In 1991, the Legislature added Penal Code section 597.1. That section provides that local agencies shall provide "care and treatment" for the animal until it is redeemed by the owner. As indicated above, "care and treatment" can include veterinary care and treatment. However, since the Legislature did *not* use the word "treatment" in Penal Code section 597f like it did in Penal Code section 597.1, the Commission finds that the Legislature did not intend Penal Code section 597f to require local agencies to treat or provide "prompt and necessary veterinary care" to these other abandoned animals.

Accordingly, the Commission finds that providing prompt and necessary veterinary care for abandoned animals, other than injured cats and dogs given emergency treatment, as required by Civil Code sections 1834 and 1846, is new and, thus, imposes a new program or higher level of service.<sup>33</sup>

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<sup>32</sup> Volume 58, Cal. Jur., sections 127 and 172; *Kaiser Steel Corp. v. County of Solano* (1979) 90 Cal.App.3d 662.

<sup>33</sup> Interested party, County of San Diego, contends that the test claim legislation constitutes a new program or higher level of service by "providing veterinary care for stray or abandoned animals found and delivered by any person (other than a peace officer, humane society officer, or animal control officer) to a public animal shelter, that are ultimately euthanized." The County of San Diego contends that Penal Code sections 597f and 597.1, when read in context, only apply when animals are seized by specified officers in the field and do not apply when other individuals find such animals.

The Commission disagrees with this interpretation. Penal Code section 597f, subdivision (a), states that "it shall be the duty of any peace officer, officer of the humane society, or officer of a pound or animal regulation department of a public agency, to take possession of the animal so abandoned or neglected and care for the animal until it is redeemed by the owner. . . ." While section 597f does apply to seized animals, it does not limit the requirement to care for the animal to only those animals that are seized by an officer. The duty to care for the animal is imposed on the "animal regulation department of a public agency" once the animal comes into their possession.

### Construction of New Buildings

Finally, the claimants' are requesting reimbursement for the construction of cat housing, isolation/treatment facilities, and additional kennel buildings in order to comply with the test claim legislation. The Department of Finance and other commentators contend that this request is suspect.

The Commission notes that the test claim legislation does *not* expressly require or mandate local agencies to construct new buildings. However, the Commission's regulations allow reimbursement for the most reasonable methods of complying with the activities determined by the Commission to constitute reimbursable state mandated activities under article XIII B, section 6 of the California Constitution.<sup>34</sup> Therefore, in order for the claimants to be entitled to reimbursement for construction of new buildings, the claimants will have to show at the parameters and guidelines phase that construction of new buildings occurred as a direct result of the mandated activities and was the most reasonable method of complying with the mandated activities.

**Issue 3: Does the test claim legislation impose "costs mandated by the state" within the meaning of Government Code sections 17514 and 17556?**

As indicated above, the Commission finds that the test claim legislation constitutes a new program or higher level of service for the following activities:

- Providing care and maintenance for impounded dogs and cats for the increased holding period established by the test claim legislation (measured by calculating the difference between three days from the day of capture, and four business days from the day after impoundment, as specified in the third bullet below, or six business days from the day after impoundment);
- Providing care and maintenance for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property during the increased holding period established by the test claim legislation (measured by calculating the difference between three days from the day of capture, and four business days from the day after impoundment, as specified in the third bullet below, or six business days from the day after impoundment);
- For impounded dogs, cats, and other specified animals that are held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed;

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<sup>34</sup> Title 2, California Code of Regulations, section 1183.1, subdivision (a)(4).

- Requiring the release of the impounded animal to a nonprofit animal rescue or adoption organization upon request prior to the euthanization of the animal;
- Verifying whether a cat is feral or tame by using a standardized protocol;
- Posting lost and found lists;
- Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded; and
- Providing prompt and necessary veterinary care for abandoned animals, other than injured cats and dogs that receive emergency treatment.

The Commission continues its inquiry to determine if these activities impose "costs mandated by the state."

Increased Holding Periods/ Release to Nonprofit Rescue or Adoption Organization/ Veterinary Care for Animals Other Than Cats and Dogs

The claimants contend that the longer holding periods established by the test claim legislation for impounded and owner-relinquished animals, and the veterinary care result in increased costs mandated by the state. The claimant acknowledges that, in addition to a spay or neuter deposit, the test claim legislation authorizes the local agency to assess a fee, not to exceed the standard adoption fee, for animals released to an adoption organization. However, the claimants argue that the fee authority is not sufficient to cover the "substantial new costs."

Both the Department of Finance and Ms. Bryant, citing Government Code section 17556, subdivisions (d) and (e), contend that the test claim legislation does not impose "costs mandated by the state" since the legislation authorizes local agencies to assess fees sufficient to pay for the mandated program and that the legislation has no net negative financial impact on local government. Ms. Bryant states the test claim legislation includes a number of cost saving measures such as (a) turning over shelter animals to qualified nonprofit animal rescue and adoption groups, which saves the costs of killing and carcass disposal and brings in adoption revenues paid by the nonprofit groups; (b) waiting before automatically killing owner-relinquished pets so that they can be reunited with their real owner or adopted by a new owner or nonprofit group - - thereby bringing in revenues and saving the expense of killing and disposing of the bodies; (c) providing for lost/found listings and other information to aid owners of lost pets, which obviates the need for many animals to enter the shelters at all; (d) enabling shelters to collect freely offered rewards for the return of lost pets; and (e) creating more legal avenues for dealing with anti-cruelty statute enforcement. The Department of Finance and Ms. Bryant further contend that the costs of impoundment must be passed on to the owners under the existing authority of Penal Code sections 597f and 597.1 and Government Code section 25802.

Government Code section 17514 defines "costs mandated by the state" as *any increased cost* a local agency is required to incur as a result of a statute that mandates a new program or higher level of service.

Government Code section 17556 lists seven exceptions to reimbursement, two of which are pertinent here. That section states that the Commission shall not find "costs mandated by the state" if the Commission finds that:

- The local agency has the authority to levy service charges, fees or assessments sufficient to pay for the mandated program or increased level of service (Gov. Code, § 17556, subd. (d)); or
- The statute provides for offsetting savings to local agencies which result in no net costs to the local agencies; or includes additional revenue that was specifically intended to fund the costs of the state mandate in an amount sufficient to fund the cost of the state mandate (Gov. Code, § 17556, subd. (e)).

Government Code section 17556, subdivisions (d) and (e), are analyzed below.

**Fee Authority - Government Code Section 17556, Subdivision (d).** Government Code section 17556, subdivision (d), provides that there shall be no costs mandated by the state if the local agency has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program.

In the present case, local agencies do have the authority, under certain circumstances, to assess fees upon the owner of an impounded animal for the care and maintenance of the animal. For example, pursuant to Civil Code section 2080, any public agency that takes possession of an animal has the authority to charge the owner, *if known*, a reasonable charge for saving and taking care of the animal.

Similarly, Penal Code sections 597f and 597.1 also allow local agencies to pass on the costs of caring for abandoned or seized animals to their owners by providing that "the cost of caring for the animal shall be a lien on the animal until the charges are paid."

Moreover, Penal Code section 597f allows the cost of hospital and emergency veterinary services provided for impounded animals to be passed on to the owner, *if known*.<sup>35</sup>

The fee authority granted under the foregoing authorities applies only if the owner is known. Thus, local agencies have the authority to assess a fee to care and provide treatment for animals relinquished by their owners pursuant to Food and Agriculture Code section 31754. Local agencies also have the authority to assess a fee for the care and treatment of impounded animals that are ultimately redeemed by their owners. Under such circumstances, the Commission finds that the fee authority is sufficient to cover the increased costs to care,

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<sup>35</sup> Penal Code section 597f also allows the cost of such veterinary services to be *partially* paid pursuant to Food and Agriculture Code section 30652, which provides the following: "All fees for the issuance of dog license tags and all fines collected pursuant to this division shall be paid into the county, city, or city and county treasury, as the case may be, and shall be used: (a) First, to pay fees for the issuance of dog license tags; (b) Second, to pay fees, salaries, costs, expenses, or any or all of them for the enforcement of this division and all ordinances which are made pursuant to this division; (c) Third, to pay damages to owners of livestock which are killed by dogs; (d) Fourth, to pay costs of any *hospitalization or emergency care of animals pursuant to Section 597f of the Penal Code*. (Emphasis added.) The monies collected for licenses and fines can be identified as an offset in the Parameters and Guidelines.

maintain, and provide necessary veterinary treatment for the animal during the required holding period since the "cost of caring" for the animal can be passed on to the owner.

Accordingly, pursuant to Government Code section 17556, subdivision (d), the Commission finds that there are no costs mandated by the state for the care, maintenance and necessary veterinary treatment of animals relinquished by their owners or redeemed by their owners during the required holding period.

The Commission further finds that there are no costs mandated by the state under Government Code section 17556, subdivision (d), for the care, maintenance, and treatment of impounded animals that are ultimately adopted by a new owner; for the care, maintenance, and treatment of impounded animals that are requested by a nonprofit animal rescue or adoption organization; or for the administrative activities associated with releasing the animal to such organizations.

The test claim legislation gives local agencies the authority to assess a standard adoption fee, in addition to any spay or neuter deposit, upon nonprofit animal rescue or adoption organizations that request the impounded animal prior to the scheduled euthanization of the animal.<sup>36</sup>

The claimant contends that the "standard adoption fee" is not sufficient to cover the costs for animals adopted or released to nonprofit animal rescue or adoption organizations. However, based on the evidence presented to date, the Commission finds that local agencies are not prohibited by statute from including in their "standard adoption fee" the costs associated with caring for and treating impounded animals that are ultimately adopted by a new owner or released to nonprofit animal rescue or adoption organizations, and the associated administrative costs. Rather, local agencies are only prohibited from charging nonprofit animal rescue or adoption organizations a higher fee than the amount charged to individuals seeking to adopt an animal.

However, the fees recovered by local agencies under the foregoing authorities do *not* reimburse local agencies for the care and maintenance of stray or abandoned animals, or the veterinary treatment of stray or abandoned animals (other than cats and dogs) during the holding period required by the test claim legislation when:

- The owner is unknown;
- The animal is not adopted or redeemed; or
- The animal is not released to a nonprofit animal rescue or adoption organization.

Thus, the fee authority is not sufficient to cover the increased costs for care, maintenance, and treatment during the required holding period for those animals that are ultimately euthanized. Under such circumstances, the Commission finds that that Government Code section 17556, subdivision (d), does not apply to deny this claim. Rather, local agencies may incur increased costs mandated by the state to care for these animals during the required holding period.

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<sup>36</sup> See Food and Agriculture Code sections 31108 (dogs), 31752 (cats), 31752.5 (feral cats), 31753 (other animals), and 31754 (owner-relinquished animals).

**Offsetting Savings or Additional Revenue – Government Code Section 17556,**

Subdivision (e). Government Code section 17556, subdivision (e), states that the Commission shall not find costs mandated by the state if:

- The *test claim statute* provides for offsetting savings to local agencies which result in no net costs to the local agencies, or
- The *test claim statute* includes additional revenue that was specifically intended to fund the costs of the state mandate in an amount sufficient to fund the cost of the state mandate.

As indicated above, the Department of Finance and Ms. Bryant contend that Government Code section 17556, subdivision (e), applies to this claim since the legislation has no net negative financial impact on local government and includes a number of cost saving measures.

Additionally, the San Francisco SPCA contends that the test claim legislation is cost-effective and can be accomplished on a revenue-neutral or revenue-positive basis without expenditures for new facilities or increased space.

The Commission agrees that one of the purposes of the test claim legislation was to reduce the cost of euthanasia. The Legislature expressly declared in Section 1 of the test claim legislation that the “redemption of owned pets and adoption of lost or stray adoptable animals is preferable to incurring social and economic costs of euthanasia.” To reduce the rate of killing, the Legislature made it easier for owners to redeem their pets by establishing longer holding periods, mandatory record-keeping, and lost and found lists.

In this respect, both the Department of Finance and Ms. Bryant describe a hypothetical situation showing the projected cost savings to a local agency when complying with the test claim legislation. The Commission recognizes that if complying with the test claim legislation really does result in cost savings, then local agencies will not be filing claims for reimbursement with the State Controller’s Office. Government Code section 17514 only authorizes reimbursement by the state for the *increased* costs in complying with the mandate. The Commission notes that the claimants and several other commentators have filed declarations stating that local agencies have incurred increased costs as a result of the test claim legislation.

But, with regard to the legal issue of whether Government Code section 17556, subdivision (e), applies to this test claim, the only provision *in the test claim legislation* that provides for offsetting savings for the care and maintenance of the animal during the required holding period is the authorization to accept advertised rewards or rewards freely offered by the owner of the animal.<sup>37</sup> Rewards are not offered in every case, however. In addition, the rewards do not reimburse local agencies for the care and maintenance of a stray or abandoned animal when the owner cannot be found.

Thus, the Commission finds that there is no evidence that the test claim legislation provides for offsetting savings that result in *no* net costs to local agencies.

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<sup>37</sup> Civil Code section 1845.

Moreover, the test claim legislation does not include additional revenue specifically intended to fund the costs of the mandate.

Accordingly, the Commission finds that Government Code section 17556, subdivision (e), does not apply to this claim.

#### Feral Cats, Lost and Found Lists, Maintaining Records

The Commission finds that none of the exceptions to reimbursement in Government Code section 17556 apply to deny this test claim with respect to the activities listed below. In this regard, the Commission finds that local agencies may incur increased costs mandated by the state pursuant to Government Code section 17514:

- For impounded dogs, cats, and other specified animals that are held for four business days after the day of impoundment, to either:
  - (1) Make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (2) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establish a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);
- To verify whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
- To post lost and found lists (Food & Agr. Code, § 32001); and
- To maintain records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003).

**Issue 4: Do the activities imposed by Penal Code section 597.1, relating to the seizure of animals, constitute a reimbursable state mandated program pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514?**

At the hearing on October 26, 2000, interested party, the County of San Diego, testified that the activities required by Penal Code section 597.1, relating to the seizure of animals, constitutes a reimbursable state mandated program. The claimants did not request reimbursement for such activities.

However, on November 9, 2000, the claimants submitted a "Review of Transcript and Proposed Recommendation" requesting that the Commission's decision incorporate the County of San Diego request. Specifically, the claimants are requesting that the Commission find that the activities listed below constitute reimbursable state mandated activities, and that the Commission adopt the following language in the statement of decision:

For dogs, cats and other animals seized pursuant to Penal Code Section [PC] 597.1:

- A. Conducting pre-seizure hearings [PC 597.1(g)],
- B. Conducting post-seizure hearings [PC 597.1(f)], in those cases where it is determined the seizure was justified,
- C. Providing care, maintenance, and required veterinary treatment, except for emergency treatment of injured dogs and cats, during the new segment of the 14 day holding period, if not paid for by the animals' owner or on the owner's behalf [PC 597.1(h)], or, if required veterinary care is not provided by the owner and the animal is deemed to be abandoned [PC 597.1(i)].

For the reasons stated below, the Commission disagrees with the claimants and interested parties, and finds that the activities listed above do not constitute reimbursable state mandated activities pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514.

#### Pre-Seizure and Post-Seizure Hearings

Before the test claim legislation was enacted, Penal Code section 597.1 made it a misdemeanor to permit an animal to be in any building, street, or lot without proper care and attention. In cases where the local agency determined that prompt action was required to protect the health and safety of the animal or others, the local agency was authorized to immediately seize the animal. Under such circumstances, subdivision (f) required that the local agency provide the owner, if known, with the opportunity for a post-seizure hearing before the commencement of the criminal proceeding to determine the validity of the seizure.

In cases where the immediate seizure was not justified, the local agency was required by subdivision (g) to provide the owner, if known, with the opportunity of a pre-seizure hearing. In such cases, the owner was required to produce the animal at the time of the hearing, unless the owner made arrangements with the local agency to view the animal, or unless the owner could provide verification that the animal was euthanized. The purpose of the hearing was to determine if the animal should be seized for care and treatment.

Although, in prior law, subdivisions (f) and (g) contained language requiring agencies to conduct pre-seizure and post-seizure hearings, the provisions of Penal Code section 597.1, including subdivisions (f) and (g), became operative *only if* the governing body of the local agency determined that it would operate under section 597.1. Former Penal Code section 597.1, subdivision (l), stated the following:

(l) This section shall be operative in a public agency or a humane society under the jurisdiction of the public agency, or both, only if the governing body of that public agency, by ordinance or resolution, determines that this section shall be operative in the public agency or the humane society and that Section 597f shall not be operative.

Thus, before the test claim legislation was enacted, adherence to Penal Code section 597.1 was optional.

The test claim legislation deleted subdivision (l). With the deletion of subdivision (l), pre-seizure and post-seizure hearings are now required.

Nevertheless, for the reasons provided below, the Commission finds the requirement to conduct either a pre-seizure or post-seizure hearing does *not* constitute a new program or higher level of service, and does not impose costs mandated by the state.

In 1976, the California Court of Appeal determined, in the case of *Carrera v. Bertaini*,<sup>38</sup> that pre-seizure and post-seizure hearings are constitutionally required pursuant to Fourteenth Amendment, Due Process Clause, of the United States Constitution. In *Carrera*, the petitioner's farm animals were seized and impounded for running at large and the owner was charged with cruelty and neglect. The seizure immediately resulted in petitioner incurring several hundred dollars in fees and costs that had to be paid before she could get possession of her animals. Petitioner was not given the opportunity under either a pre-seizure or post-seizure hearing to determine if the seizure was valid. Instead, by the time she was able to institute a lawsuit and obtain a court hearing, six weeks after the seizure, the fees increased to over \$2,500. The court found that the county's procedures violated the Due Process Clause and recognized that where the government takes a person's property, the Due Process Clause requires some form of notice and hearing. The court stated the following:

As a matter of basic fairness, to avoid the incurrence of unnecessary expenses appellant was entitled to a hearing *before* her animals were seized or, if the circumstances justified a seizure without notice and a hearing, she was entitled to a *prompt hearing after* the animals were seized. Manifestly, the hearing in the superior court six weeks after the seizure cannot be said to satisfy appellant's due process rights.<sup>39</sup>  
(Emphasis added.)

Since pre-seizure and post-seizure hearings were *previously required* by the United States Constitution, these same activities imposed by Penal Code section 597.1 do not constitute a new program or higher level of service.

Moreover, the requirement to conduct pre-seizure and post-seizure hearings does not impose costs mandated by the state. Government Code section 17556, subdivision (b), provides that the Commission shall not find costs mandated by the state when "the statute or executive order affirmed for the state that which had been declared existing law or regulation by action of the courts." The Commission finds that Government Code section 17556, subdivision (b), applies here since before the enactment of the test claim legislation, the court in *Carrera* declared that existing law, through the Due Process Clause of the United States Constitution, required local agencies to conduct pre-seizure and post-seizure hearings when animals are seized. Moreover, bill analyses of the test claim legislation reveal that the amendment to Penal Code section 597.1 was intended to codify the court's decision in *Carrera*.

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<sup>38</sup> *Carrera v. Bertaini* (1976) 63 Cal.App.3d 721.

<sup>39</sup> *Id.* at 729.

Accordingly, the Commission finds that the requirement imposed by Penal Code section 597.1 to conduct pre-seizure and post-seizure hearings does not constitute a reimbursable state mandated activity pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514.

#### Holding Period for Seized Animals

The claimants and interested parties also request reimbursement for the following activities as a result of the 14-day holding period for seized animals:

Providing care, maintenance, and required veterinary treatment, except for emergency treatment of injured dogs and cats, during the new segment of the 14 day holding period, if not paid for by the animals' owner or on the owner's behalf [PC 597.1(h)], or, if required veterinary care is not provided by the owner and the animal is deemed to be abandoned [PC 597.1(i)].

The Commission disagrees with the claimants' request.

Penal Code section 597.1, subdivisions (h), provides that if an animal is properly seized, the owner shall be personally liable to the local agency for the cost of the seizure and care of the animal. The owner has 14 days after the animal was seized to pay the charges and redeem the animal. The charges constitute a lien on the animal. If the owner does not pay the charges permitted under section 597.1, then the animal shall be deemed an abandoned animal and may be disposed of by the local agency.

Penal Code section 597.1, subdivision (i), further provides that if the seized animal requires veterinary care and the local agency is not assured, within 14 days of the seizure of the animal, that the owner will provide the necessary care, the animal is deemed abandoned and may be disposed of by the local agency.

The 14-day holding period does *not* apply if it has been determined that the seized animal incurred severe injuries, is incurably crippled, or is afflicted with a serious contagious disease and the owner does not immediately authorize treatment of the animal at the expense of the owner. In such cases, the seized animal may be euthanized without regard to the holding period. (Pen. Code, § 597.1, subd. (i).)

Furthermore, the Commission finds that the 14-day holding period does *not* apply when the owner is truly unknown. Under such circumstances, the animal may be euthanized if sick or injured without regard to the 14-day holding period, or is deemed an abandoned or stray animal requiring the local agency to comply with the four or six day holding period established for dogs, cats, and other animals in Food and Agriculture Code sections 31108, 31752, and 31753. For example, Penal Code section 597.1, subdivision (b), provides that "every sick, disabled, infirm, or crippled animal, except a dog or cat, that is abandoned in any city, county, city and county, or judicial district may be killed by the officer if, after a reasonable search, no owner of the animal can be found." Subdivision (b) further provides that the local agency has the duty to cause the animal to be euthanized or rehabilitated and placed in a suitable home on information that the animal is stray or abandoned. Moreover, subdivision (c) requires that all injured dogs and cats be conveyed to a veterinarian. If the owner does not redeem the injured

dog or cat "within the locally prescribed waiting period," the veterinarian may euthanize the animal.

When the 14-day holding period does apply, the Commission agrees that it constitutes a new program or higher level of service. Before the enactment of the test claim legislation, Penal Code section 597f required local agencies to take possession of animals that were abandoned, neglected, unfit for labor, or cruelly treated, and care for the animal until it is redeemed by the owner.

The Commission finds that prior law established in Penal Code section 597f implies *some* holding period for seized animals to allow the owner to redeem the animal after payment of expenses. However, there was *no prior state or federal law* mandating local agencies to hold seized animals for any specified time period. With the enactment of the test claim legislation, which deleted subdivision (l) of section 597.1 making its provisions mandatory, the state is now requiring local agencies, for the first time, to hold seized animals for 14 days before the animal may be disposed of by the local agency.

Thus, the Commission finds that providing care and maintenance for seized animals during the 14-day holding period constitutes a new program or higher level of service.

The Commission also finds the providing treatment for seized animals during the 14-day holding period, constitutes a new program or higher level of service. Penal Code section 597.1, subdivision (a), states that "any peace officer, humane society officer, or animal control officer shall take possession of the stray or abandoned animal and shall provide care *and treatment* for the animal until it is deemed in suitable condition to be returned to the owner." Subdivisions (f) and (g) of section 597.1 also require that the due process notice given to owners of seized animals contain a statement that the owner is liable for the cost of caring for *and treating* the seized animal. Thus, necessary treatment is required during this time period.

But, the Commission finds that there are *no* costs mandated by the state associated with the 14-day holding period.

Government Code section 17556, subdivision (d), provides that the Commission shall not find costs mandated by the state when the local agency has the authority to levy service charges, fees or assessments sufficient to pay for the mandated program or increased level of service.

The Commission finds that Government Code section 17556, subdivision (d), applies here. Penal Code section 597.1 authorizes the local agency to pass on the costs of the seizure and care, including veterinary care, of the animal to the owner when the seizure is upheld at the due process hearing. The charges become a lien on the animal until paid. If the owner pays all costs associated with the seizure of the animal, then the owner can redeem the animal and the local agency's costs are fully recovered. (Pen. Code, § 597.1, subd. (a).) Under such circumstances, there are no costs mandated by the state.

Even in situations where the owner abandons the seized animal, and fails or refuses to pay the costs of the seizure and care during the 14-day holding period, the local agency still has the authority to recover their costs in full from the owner. Under such circumstances, the owner becomes personally liable for the charges. For example, subdivisions (f) and (g) of section 597.1 provide that the owner's failure to request or attend the due process hearing "shall result

in liability” for the cost of caring for and treating any animal properly seized. Moreover, once the owner is found guilty of a misdemeanor under section 597.1, the costs of caring for and treating the animal become restitution to be paid by the owner to the local agency. Thus, even if the owner abandons the animal, liability for the costs of care and treatment during the 14-day holding period follow the owner and are collectible by the local agency.

The Commission further finds that Government Code section 17556, subdivision (d), applies to deny reimbursement for the costs incurred as a result of the 14-day holding period when the local agency is not able to collect the full amount of the charges from the owner. In *Santa Margarita Water District v. Kathleen Connell, as State Controller*<sup>40</sup> the court rejected the interpretation that authority to levy fees sufficient to cover costs under Government Code section 17556, subdivision (d), turns on economic feasibility. Rather, the court held that the plain language of subdivision (d) precludes reimbursement where the local agency has the authority, the right or the power to levy fees sufficient to cover the costs of the state-mandated program. The court stated the following:

The Districts in effect ask us to construe ‘authority,’ as used in the statute, as a practical ability in light of surrounding economic circumstances. However, this construction cannot be reconciled with the plain language of the statute and would create a vague standard not capable of reasonable adjudication. Had the Legislature wanted to adopt the position advanced by the Districts, it would have used “reasonable ability” in the statute rather than “authority”.<sup>41</sup>

Accordingly, the Commission finds that the 14-day holding period established under Penal Code section 597.1 does not constitute a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

## CONCLUSION

The Commission concludes that the test claim legislation imposes a partial reimbursable state mandated program on local agencies pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514 for the *increased costs* in performing the following activities:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four business days from the day after impoundment, as specified below in 3(a) and 3(b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);

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<sup>40</sup> (1997) 59 Cal.App.4th 382.

<sup>41</sup> *Id.* pg. 401

2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3(a) and 3(b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For impounded dogs, cats, and other specified animals that are held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);
4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing "necessary and prompt veterinary care" for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ. Code, §§ 1834 and 1846).

The Commission also concludes that all other statutes included in the test claim legislation that are not listed above do not impose a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

The Commission further concludes that several statutes outside the test claim legislation that provide local agencies with revenues to offset the costs of the mandated program should be included in the Parameters and Guidelines as offsetting savings to the extent they are collected and received by the local agency. For example, local agencies have the authority to attribute part of the fees collected from owners for dog license tags and fines to pay salaries, costs, and expenses for the enforcement of animal control and emergency care of impounded animals. (Food & Agr. Code, § 30652; Pen. Code, § 597f.) Local agencies also have the authority to use a portion of the unclaimed spay and neuter deposits and fines collected for not complying with spay and neuter requirements to the administrative costs incurred by a local agency. (Food & Agr. Code, §§ 30520 et seq., and 31751 et seq.)<sup>42</sup> Finally, local agencies have the

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<sup>42</sup> The Commission recognizes that as of January 1, 2000, dogs and cats are required to be spayed or neutered before they are adopted or released. (Food & Ag. Code, §§ 30503 and 31751.3.) Thus, local agencies stopped collecting spay/neuter deposits for cats and dogs as of January 1, 2000. (See comments from County of Fresno.) The reimbursement period for this test claim will begin January 1, 1999. Accordingly, the Commission concludes

authority to use the fines imposed and collected from owners of impounded animals to pay for the expenses of operation and maintenance of the public pound and for the compensation of the poundkeeper. (Gov. Code, § 25802.)

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that the spay/neuter deposits collected by local agencies for cats and dogs from January 1, 1999 to January 1, 2000, be identified as an offset.

**Tab 5**

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108;  
31752, 31752.5, 31753, 32001, and 32003;  
As Added or Amended by Statutes of 1998,  
Chapter 752;

Filed on December 22, 1998;

By the County of Los Angeles, City of  
Lindsay, County of Tulare, County of Fresno,  
and Southeast Area Animal Control Authority,  
Claimants.

No. 98-TC-11

*Animal Adoption*

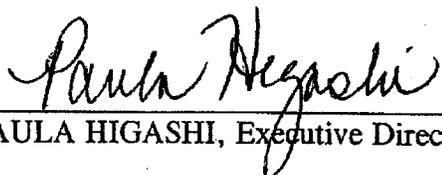
ADOPTION OF PARAMETERS AND  
GUIDELINES PURSUANT TO  
GOVERNMENT CODE SECTION 17557  
AND TITLE 2, CALIFORNIA CODE OF  
REGULATIONS, SECTION 1183.12

*(Adopted on February 28, 2002)*

**ADOPTED PARAMETERS AND GUIDELINES**

The attached Parameters and Guidelines is hereby adopted in the above-entitled matter.

This Decision shall become effective on March 6, 2002.

  
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PAULA HIGASHI, Executive Director

## PARAMETERS AND GUIDELINES

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

### *Animal Adoption*

#### I. Summary of the Mandate

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive "necessary and prompt veterinary care."

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a

mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);

4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing "necessary and prompt veterinary care" for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ. Code, §§ 1834 and 1846).

## **II. Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## **III. Period of Reimbursement**

Government Code section 17557, as amended by Statutes of 1998, Chapter 681 (which became effective on September 22, 1998), states that a test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. On December 22, 1998, the County of Los Angeles filed the test claim for this mandated program, establishing eligibility for reimbursement beginning on or after July 1, 1997.

However, except for the amendments to Food and Agriculture Code sections 31108 and 31752, Statutes of 1998, Chapter 752 became operative and effective on January 1, 1999. Therefore, except for the amendments to Food and Agriculture Code sections 31108 and 31752, the costs incurred for Statutes of 1998, Chapter 752 are eligible for reimbursement on or after January 1, 1999.

Section 21 of Statutes of 1998, Chapter 752 establishes an operative date of July 1, 1999 for the amendments to Food and Agriculture Code section 31108 (holding period for stray dogs) and Food and Agriculture Code sections 31752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code sections 31108 and 31752, as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If the total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

#### **IV. Reimbursable Activities**

For each eligible claimant, all direct and indirect costs of labor, materials, supplies, fixed assets, contracted services, training and travel for the performance of the activities listed below are eligible for reimbursement.

Except as specified in Component (B)(3) and (4), reimbursement claims for the performance of the activities listed below shall be based on actual or estimated costs as provided in Government Code section 17560.

##### **A. One Time Activities**

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in Section IV (B) of these parameters and guidelines. (One-time per employee.)
3. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V (B) (8) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

##### **B. Ongoing Activities**

###### **1. Acquisition of Additional Space and/or Construction of New Facilities**

Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from

reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board

meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

## 2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or

abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

2. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)

Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);

- Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished dogs and cats; and
- Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of dogs and cats.
  - c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
  - d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study

supports a fixed-cost approach such as an animal day (i.e., dog-day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
  - b) Account for the total activity for which each employee is compensated;
  - c) Account for the total labor hours of the month;
  - d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
  - e) Document, by signature or initials and date, supervisor approval.
3. Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, § 31753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that die during the increased holding period or are ultimately euthanized.

#### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

- Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and

- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section 31753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of the animals specified in Food and Agriculture Code section 31753.
  - c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 31753 by 365 = yearly census of animals specified in Food and Agriculture Code section 31753.
  - d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 31753 = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized, by each reimbursable day (four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the

eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

4. Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 31108, 31752, 31753)

Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 31753, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Beginning July 1, 1999 - For impounded dogs and cats, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

5. Feral Cats (Food & Agr. Code, § 31752.5)

Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

6. Lost and Found Lists (Food & Agr. Code, § 32001)

Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on "lost and found" lists maintained by the local agency;
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

7. Maintaining *Non-Medical* Records (Food & Agr. Code, § 32003)

Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and
- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

8. "Necessary and Prompt Veterinary Care" (Civ. Code, §§ 1834 and 1846)

Beginning January 1, 1999 - Providing "necessary and prompt veterinary care" for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding

period or are ultimately euthanized, during the holding periods specified in Statutes of 1998, Chapter 752.

“Necessary and prompt veterinary care” means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

#### Population Exclusions

Eligible claimants are *not* entitled to reimbursement for providing “necessary and prompt veterinary care” to the following population of animals:

- Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injured cats and dogs (Pen. Code, § 597f, subd. (b));
- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

#### **V. Claim Preparation and Submission**

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of these Parameters and Guidelines.

##### **A. Direct Costs**

Direct costs are defined as costs that can be traced to specific goods, services, programs, activities, or functions and shall be supported by the following cost element information:

##### **1. Salaries and Benefits**

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.

Reimbursement for personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

##### **2. Materials and Supplies**

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach consultant invoices to the claim.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.

5. Training

The cost of training an employee to perform the mandated activities, as specified in Section IV (A) of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

6. Fixed Assets

List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset that is used for the purposes of the mandated program is reimbursable.

**B. Indirect Costs**

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to

benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

#### **VI. Supporting Data**

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate. All documentation in support of claimed costs shall be made available to the State Controller's Office, as may be requested. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

#### **VII. Offsetting Savings and Other Reimbursements**

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source shall be identified and deducted from this claim. These sources shall include, but not be limited to, rewards received under the authority of Civil Code section 1845; licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f; other state funds, and federal funds. The fees and fines received pursuant to Food and Agriculture Code section 30652 shall be deducted from the claim according to the priority specified in the statute and stated below:

- First, to pay fees for the issuance of dog license tags pursuant to Food and Agriculture Code section 30652, subdivision (a);
- Second, in accordance with Food and Agriculture Code section 30652, subdivision (b), any excess revenue held after the payment of dog license tags shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 31108, and all ordinances that are made pursuant to Division 14. Costs incurred under Food and Agriculture Code section 31108 are

specified in Section IV (B) (1), (2), (3), and (5), and Section IV (A) of these parameters and guidelines. Any or all excess revenue must be applied to the costs incurred under Food and Agriculture Code section 31108 before any revenue can be applied to subdivisions (c) and (d) of Food and Agriculture Code section 30652.

**VIII. State Controller's Office Required Certification**

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's Office claiming instructions, for those costs mandated by the state contained herein.

**IX. Parameters and Guidelines Amendments**

Pursuant to title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original Parameters and Guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for the fiscal year.

**Tab 6**

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:  
Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 3 1108;  
31752, 31752.5, 31753, 32001, and 32003;  
As Added or Amended by Statutes of 1998,  
Chapter 752;

Filed on December 22, 1998;

By the County of Los Angeles, City of  
Lindsay, County of Tulare, County of Fresno,  
and Southeast Area Animal Control Authority,  
Claimants.

No. 98-TC-11

*Animal Adoption*

ADOPTION OF PARAMETERS AND  
GUIDELINES PURSUANT TO  
GOVERNMENT CODE SECTION 17557  
AND TITLE 2, CALIFORNIA CODE OF  
REGULATIONS, SECTION 1183.12

*(Adopted on February 28, 2002,  
Effective on March 6, 2002;  
Corrected on March 20, 2002)*

**CORRECTED PARAMETERS AND GUIDELINE23**

The Parameters and Guidelines are corrected as follows:

- On page 3, under Section IV .A, paragraph 3, line 4, "Section V (B)(8)" was changed to "Section V (B). "
- On page 6, ongoing activity #2, "Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During, the Increased Holding Period or are Ultimately Euthanized, " was renumbered to " 3. "
- On page 8, ongoing activity #3, "Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized," was renumbered to "4."
- On page 10, ongoing activity #4, "Agencies Using the Holding Period of Four Business Days After the Day of Impoundment"; and ongoing activity #5, "Feral Cats," were renumbered to "5" and "6," respectively,
- On page 11, ongoing activity #6, "Lost and Found Lists"; ongoing activity #7, "Maintaining *Non-Medical* Records"; and ongoing activity #8, "Necessary and Prompt Veterinary Care, " were renumbered to "7," "8," and "9," respectively.



PAULA HIGASHI, Executive Director

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IN RE TEST CLAIM ON:

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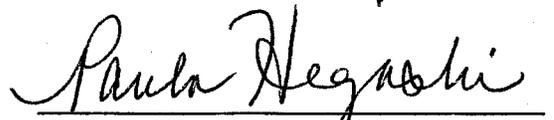
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PAULA HIGASHI, Executive Director

## PARAMETERS AND GUIDELINES

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 3 1752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

### *Animal Adoption*

#### I. Summary of the Mandate

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive "necessary and prompt veterinary care."

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 175 14, for the *increased* costs in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 3 1108, 3 1752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 3 1753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a

mutually agreeable time when the agency would otherwise be closed (Food & Agr. Code §§ 31108, 31752, and 31753);

4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 3 1752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. **Maintaining** records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, §32003); and
7. Providing "necessary and prompt veterinary care" for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

## **II. Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## **III. Period of Reimbursement**

Government Code section 17557, as amended by Statutes of 1998, Chapter 681 (which became effective on September 22, 1998), states that a test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. On December 22, 1998, the County of Los Angeles filed the test claim for this mandated program, establishing eligibility for reimbursement **beginning** on or after July 1, 1997.

However, except for the amendments to Food and Agriculture Code sections 3 1108 and 3 1752, Statutes of 1998, Chapter 752 became operative and effective on January 1, 1999. Therefore, except for the amendments to Food and Agriculture Code sections 3 1108 and 3 1752, the costs incurred for Statutes of 1998, Chapter 752 are eligible for reimbursement on or after January 1, 1999.

Section 21 of Statutes of 1998, Chapter 752 establishes an operative date of July 1, 1999 for the amendments to Food and Agriculture Code section 3 1108 (holding period for stray dogs) and Food and Agriculture Code sections 3 1752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code sections 3 1108 and 3 1752, as **amended** by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the **same** claim, if applicable. Pursuant to section 1756 1, subdivision (d)( 1) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days of **notification** by the State Controller of the issuance of claiming instructions.

If the total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

#### IV. Reimbursable Activities

For each eligible claimant, all direct and indirect costs of labor, materials, supplies, fixed assets, contracted services, training and travel for the performance of the activities listed below are eligible for reimbursement.

Except as specified in Component (B)(3) and (4), reimbursement claims for the performance of the activities listed below shall be based on actual or estimated costs as provided in Government Code section 17560.

##### A. One Time Activities

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in Section IV (B) of these parameters and guidelines. (One-time per employee.)
3. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V (B)-(8) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

##### B. Ongoing Activities

###### 1. Acquisition of Additional Space and/or Construction of New Facilities

Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from

reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 3 1108, 3 1752 and 3 1753.

Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board

meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 3 1755, as added by Statutes of 1999, Chapter 8 1 (Assembly Bill 1482).

## 2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 3 1108, 31752 and 31753.

### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or

abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 3 1108, 3 1752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 3 1755, as added by Statutes of 1999, Chapter 8 1 (Assembly Bill 1482).

2.3. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, §§ 3 1108, 3 1752)

Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);

- Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished dogs and cats; and
- Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services,
  - b) Determine the average daily census of dogs and cats.
  - c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
  - d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study

supports a fixed-cost approach such as an animal day (i.e., dog-day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

3.4. Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 3 1753 that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, § 3 1753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that die during the increased holding period or are ultimately euthanized.

Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

- Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and

- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 3 1753 that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method -Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section 3 1753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of the animals specified in Food and Agriculture Code section 3 1753.
  - c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 3 1753 by 365 = yearly census of animals specified in Food and Agriculture Code section 3 1753.
  - d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 3 1753 = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 3 1753 that die during the increased holding period or are ultimately euthanized, by each reimbursable day (four or six business days from the day after impoundment).
- Time Study Method -- Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the

eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

4.5 Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 3 1108, 3 1752, 3 1753)

Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 3 1753, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Beginning July 1, 1999 - For impounded dogs and cats, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

5.6 Feral Cats (Food & Agr. Code, § 3 1752.5)

Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

6-7. Lost and Found Lists (Food & Agr. Code, § 32001)

Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on "lost and found" lists maintained by the local agency;
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

7-8. Maintaining Non-Medical Records (Food & Agr. Code, § 32003)

Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and
- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

8-9. "Necessary and Prompt Veterinary Care" (Civ. Code, §§ 1834 and 1846)

Beginning January 1, 1999 - Providing "necessary and prompt veterinary care" for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding

period or are ultimately euthanized, during the holding periods specified in Statutes of 1998, Chapter 752.

“Necessary and prompt veterinary care” means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- z An initial physical examination of the animal to **determine** the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- z A wellness vaccine administered to “treatable” or “adoptable” animals.
- z Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- z Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

#### Population Exclusions

Eligible claimants are *not* entitled to reimbursement for providing “necessary and prompt veterinary care” to the following population of animals:

- z Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- z Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- z Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- z Owner relinquished animals; and
- z Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injured cats and dogs (Pen. Code, § 597f, subd. (b));
- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

**V. Claim Preparation and Submission**

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of these Parameters and Guidelines.

**A. Direct Costs**

Direct costs are defined as costs that can be traced to specific goods, services, programs, activities, or functions and shall be supported by the following cost element information:

**1. Salaries and Benefits**

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.

Reimbursement for personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

**2. Materials and Supplies**

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each **named** contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach consultant invoices to the claim.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.

5. Training

The cost of training an employee to perform the mandated activities, as specified in Section IV (A) of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

6. Fixed Assets

List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset that is used for the purposes of the mandated program is reimbursable.

B. Indirect Costs

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be

allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

Claimants have the option of using 10 % of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

#### **VI. Supporting Data**

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate. All documentation in support of claimed costs shall be made available to the State Controller's Office, as may be requested. Pursuant to Government Code section 1755 8.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

#### **VII. Offsetting Savings and Other Reimbursements**

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source shall be identified and deducted from this claim. These sources shall include, but not be limited to, rewards received under the authority of Civil Code section 1845; licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f; other state funds, and federal funds. The fees and fines received pursuant to Food and Agriculture Code section 30652 shall be deducted from the claim according to the priority specified in the statute and stated below:

- First, to pay fees for the issuance of dog license tags pursuant to Food and Agriculture Code section 30652, subdivision (a);
- Second, in accordance with Food and Agriculture Code section 30652, subdivision (b), any excess revenue held after the payment of dog license tags shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 3 1108, and all ordinances that are made pursuant to Division 14.

Costs incurred under Food and Agriculture Code section 3 1108 are specified in Section IV (B) (1), (2), (3), and (5), and Section IV (A) of these parameters and guidelines. Any or all excess revenue must be applied to the costs incurred under Food and Agriculture Code section 3 1108 before any revenue can be applied to subdivisions (c) and (d) of Food and Agriculture Code section 30652.

**VIII. State Controller's Office Required Certification**

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's Office claiming instructions, for those costs mandated by the state contained herein.

**IX. Parameters and Guidelines Amendments**

Pursuant to title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original Parameters and Guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for the fiscal year.

**Tab 7**

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108;  
31752, 31752.5, 31753, 32001, and 32003;  
As Added or Amended by Statutes of 1998,  
Chapter 752;

Filed on December 22, 1998;

By the County of Los Angeles, City of  
Lindsay, County of Tulare, County of  
Fresno, and Southeast Area Animal Control  
Authority, Claimants

NO. 04-PGA-01 and 02 (98-TC-11)

*ANIMAL ADOPTION*

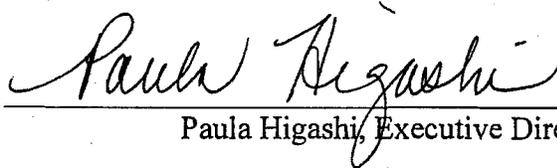
ADOPTION OF PARAMETERS AND  
GUIDELINES AMENDMENT  
PURSUANT TO GOVERNMENT CODE  
SECTION 17557 AND TITLE 2,  
CALIFORNIA CODE OF  
REGULATIONS, SECTION 1183.2.

*Adopted on January 26, 2006*

**PARAMETERS AND GUIDELINES AMENDMENT**

On January 26, 2006, the Commission on State Mandates adopted the attached Parameters and Guidelines Amendment for the *Animal Adoption* program. The period of reimbursement for the activities in this parameters and guidelines amendment begins on July 1, 2005, as specified.

Date: February 1, 2006



Paula Higashi, Executive Director

## PARAMETERS AND GUIDELINES AMENDMENT

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

AND

Amended Pursuant to Statutes 2004, Chapter 313 (AB 2224) and  
Request of the State Controller's Office

### *Animal Adoption*

#### **I. Summary of the Mandate**

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive "necessary and prompt veterinary care."

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or

- (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);
4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
  5. Posting lost and found lists (Food & Agr. Code, § 32001);
  6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
  7. Providing "necessary and prompt veterinary care" for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ. Code, §§ 1834 and 1846).

## **II. Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## **III. Period of Reimbursement**

The period of reimbursement for the activities in this parameters and guidelines amendment begins on July 1, 2005.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).
2. A local agency may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
3. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between October 15 and January 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within

120 days of the issuance of the State Controller's claiming instructions. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

#### **IV. Reimbursable Activities**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant, the following activities are reimbursable:

##### **A. One Time Activities**

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in Section IV (B) of these parameters and guidelines. (One-time per employee.)
3. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V (B) (8) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the

pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

B. Ongoing Activities

1. Acquisition of Additional Space and/or Construction of New Facilities

Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Formula for Proportionate Share of Actual Costs:

Where:

(A) = Shelter square footage, 1998

(B) = Total animal average daily census (ADC), 1998

(C) = Square footage per ADC, 1998 (=A/B)

(D) = Total dog/cat ADC, 1998

(E) = Shelter square footage, claim year

(F) = Total dog/cat ADC, claim year

(G) = Eligible dog/cat ADC, claim year

(H) = Eligible other animal ADC, claim year

(I) = Eligible dog/cat square footage, claim year

For shelters that meet the conditions of to Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:<sup>1</sup>

$$(I) = 2/5 \times C \times F$$

For shelters that do not meet the conditions of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:

$$(I) = 4/7 \times C \times F$$

(J) = Reduction in eligible square footage due to decline in total dog/cat population (cannot exceed 0)

For shelters that meet the conditions of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:<sup>2</sup>

$$(J) = [(F/5 - D/3 \times C \times D) / (D/3)]$$

For shelters that do not meet the conditions of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:

$$(J) = [(F/7 - D/3) \times C \times D] / (D/3)$$

(K) = Net eligible dog/cat square footage (cannot be less than 0)

$$(K) = I + J$$

(L) = Percentage of eligible dog/cat ADC, claim year (L = G/F)

(M) = Allowable dog/cat square footage (M = K x L)

(N) = Allowable square footage for other animals specified by Food and Agricultural Code section 31573 (N = C x H)

(P) = Eligible percentage of acquisition/construction costs (cannot exceed 100%) [P = (M+N) / ((E-A))]

Statutes 2004, chapter 313 specifies that costs incurred to address preexisting shelter overcrowding or animal population growth are not reimbursable. The mandate reimburses for costs required due to the

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<sup>1</sup> In order to select this option claimants must either make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or (b) Have fewer than three full-time employees or are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

<sup>2</sup> In order to select this option claimants must either make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or (b) Have fewer than three full-time employees or are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

increased holding period required by Statutes 1998, chapter 752. In calculating net eligible dog/cat square footage, the formula recognizes that a decline in the number of animals sheltered may offset the effect of the increased holding period. For example, if the dog/cat average daily census does not change between the 1998 base year and the claim year, there is no additional square footage required.

The mandate reimburses only for costs attributable to eligible animals. Prior to Statutes 1998, chapter 752, shelters were required to hold dogs and cats for three days, whereas there was no required holding period for other animals. Therefore, the mandate reimbursable percentage formula separately calculates allowable square footage for dogs and cats, and allowable square footage for other animals specified by Food and Agricultural Code section 31753.

Acquisition/construction costs that are less than or equal to the cost of contract services for eligible animals are reimbursable.

Claimants may recalculate the eligible percentage of acquisition/construction costs each year, based on current animal population statistics. However, claimants may only claim allowable costs that have not been claimed in previous fiscal years.

#### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. For purposes of claiming reimbursement under section IV.B.1, average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the

holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;

- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities to comply with the increased holding period required by Statutes 1998, chapter 752; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes 1998, chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities to comply with the increased holder period required by Statutes 1998, chapter 752. This finding should include the cost to contract with existing shelters..

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

## 2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire

holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Since the remodeling/renovation will not increase square footage to address existing overcrowding or future growth issues, the mandate reimbursable percentage formula for remodeling/renovation would exclude the eligible percentage of square footage factor.

Formula for proportionate share of actual remodeling/renovation costs:

(A) = Shelter square footage

(B) = Total animal average daily census (ADC), claim year

(C) = Square footage per ADC, claim year ( $C = A/B$ )

(G) = Eligible dog/cat ADC, claim year

(H) = Eligible other animal ADC, claim year

(M) = Eligible dog/cat square footage, claim year

For shelters that meet the requirements of Food and Agricultural Code section 31108 (a)(1) or (2) for dogs, and section 31752 (a)(1) or (2) for cats,  $M = 2/5 \times C \times G$ .

For shelters that do not meet the requirements of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats,  $M = 4/7 \times C \times G$ .

(N) = Allowable square footage for other animals specified by Food and Agricultural Code section 31753, claim year ( $N = C \times H$ )

(P) = Eligible percentage of remodeling/renovation costs

$[P = (M + N) / A]$

Claimants may recalculate the eligible percentage of remodeling/renovation costs each year, based on current animal population statistics. However, claimants may only claim allowable costs that have not been claimed in previous fiscal years.

#### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The

determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. For purposes of claiming reimbursement under section IV.B.2, average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities to comply with the increased holding period required by Statutes 1998, chapter 752.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

3. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)

Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished dogs and cats; and
- Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of all dogs and cats impounded at a facility. For purposes of claiming reimbursement under IV.B.3, average daily census is defined as the average number of all dogs and cats at a facility housed on any given day, in a 365-day period..
  - c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
  - d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die

during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).

- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day (i.e., dog-day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
  - b) Account for the total activity for which each employee is compensated;
  - c) Account for the total labor hours of the month;
  - d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
  - e) Document, by signature or initials and date, supervisor approval.
3. Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, § 31753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that die during the increased holding period or are ultimately euthanized.

#### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

- Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method –Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section 31753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of the animals specified in Food and Agriculture Code section 31753.
  - c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 31753 by 365 = yearly census of animals specified in Food and Agriculture Code section 31753.
  - d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 31753 = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized, by

each reimbursable day (four or six business days from the day after impoundment).

- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
  - b) Account for the total activity for which each employee is compensated;
  - c) Account for the total labor hours of the month;
  - d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
  - e) Document, by signature or initials and date, supervisor approval.
4. Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 31108, 31752, 31753) Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 31753, either:
- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Beginning July 1, 1999 - For impounded dogs and cats, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

5. Feral Cats (Food & Agr. Code, § 31752.5)

Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

6. Lost and Found Lists (Food & Agr. Code, § 32001)

Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on "lost and found" lists maintained by the local agency;
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

7. Maintaining *Non-Medical* Records (Food & Agr. Code, § 32003)

Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and

- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

8. "Necessary and Prompt Veterinary Care" (Civ. Code, §§ 1834 and 1846)

Beginning January 1, 1999 - Providing "necessary and prompt veterinary care" for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding period or are ultimately euthanized, during the holding periods specified in Statutes of 1998, Chapter 752.

"Necessary and prompt veterinary care" means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals "adoptable." The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal's baseline health status and classification as "adoptable," "treatable," or "non-rehabilitatable."
- A wellness vaccine administered to "treatable" or "adoptable" animals.
- Veterinary care to stabilize and/or relieve the suffering of a "treatable" animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a "treatable" animal or that is likely to adversely affect the animal's health in the future, until the animal becomes "adoptable."

#### Population Exclusions

Eligible claimants are *not* entitled to reimbursement for providing "necessary and prompt veterinary care" to the following population of animals:

- Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);

- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injured cats and dogs (Pen. Code, § 597f, subd. (b));
- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

#### **V. Claim Preparation and Submission**

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

##### A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

### 1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

### 2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

### 4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

### 5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

### 6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates

attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections,

and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

## **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>3</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

## **VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS**

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source shall be identified and deducted from this claim. These sources shall include, but not be limited to, rewards received under the authority of Civil Code section 1845; licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f; other state funds, and federal funds. The fees and fines received pursuant to Food and Agriculture Code section 30652 shall be deducted from the claim according to the priority specified in the statute and stated below:

- First, to pay fees for the issuance of dog license tags pursuant to Food and Agriculture Code section 30652, subdivision (a);
- Second, in accordance with Food and Agriculture Code section 30652, subdivision (b), any excess revenue held after the payment of dog license tags shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 31108, and all ordinances that are made pursuant to Division 14. Costs incurred under Food and Agriculture Code section 31108 are specified in Section IV (B) (1), (2), (3), and (5), and Section IV (A) of

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<sup>3</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

these parameters and guidelines. Any or all excess revenue must be applied to the costs incurred under Food and Agriculture Code section 31108 before any revenue can be applied to subdivisions (c) and (d) of Food and Agriculture Code section 30652.

#### **VIII. STATE CONTROLLER'S REVISED CLAIMING INSTRUCTIONS**

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The revised claiming instructions shall be derived from the test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), issuance of the revised claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon the revised parameters and guidelines adopted by the Commission.

#### **IX. REMEDIES BEFORE THE COMMISSION**

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

#### **X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

**Tab 8**

**CERTIFIED FOR PUBLICATION**

IN THE COURT OF APPEAL OF THE STATE OF CALIFORNIA

FIRST APPELLATE DISTRICT

DIVISION THREE

VEENA PURIFOY et al.,  
Plaintiffs and Appellants,

v.

GLENN HOWELL et al.,  
Defendants and Respondents.

A123856

(Contra Costa County  
Super. Ct. No. C 06-02174)

Food and Agricultural Code<sup>1</sup> section 31108, subdivision (a) (section 31108(a)) provides that the required “holding period” for a stray dog impounded in a public or private animal shelter is “six business days” (or, if certain exceptions apply, “four business days”), not including the day of impoundment. (§ 31108(a).) Contra Costa County Animal Services (CCCAS) operates two animal shelters, both of which are open to the public Tuesday through Saturday for owner redemption and adoption of animals. CCCAS states that it counts those days as “business days” in calculating the holding period under section 31108(a).

Plaintiffs Veena Purifoy, Lorree Lewis, and Voices for Pets filed suit against defendants Contra Costa County (County) and Glenn Howell, the director of CCCAS,<sup>2</sup> alleging that defendants violated section 31108(a) by counting Saturday as a “business day.” The trial court granted summary judgment in favor of defendants, and plaintiffs appealed.

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<sup>1</sup> All undesignated statutory references are to the Food and Agricultural Code.

<sup>2</sup> Plaintiffs’ operative second amended complaint (SAC) names CCCAS and Howell as defendants; County answered for CCCAS.

We conclude that the term "business days" in section 31108(a) does not include Saturdays. Accordingly, we reverse the judgment and remand for further proceedings.

### I. SECTION 31108(a)

Section 31108(a) provides that the required holding period for a stray dog impounded in a public or private shelter is "six business days, not including the day of impoundment[.]" (§ 31108(a).) There are two exceptions to the six-business-day holding period. (*Ibid.*) First, under section 31108, subdivision (a)(1) (section 31108(a)(1)), if the shelter "has made the dog available for owner redemption on one weekday evening until at least 7:00 p.m. or one weekend day, the holding period shall be four business days, not including the day of impoundment." (§ 31108(a)(1).) Second, under section 31108, subdivision (a)(2) (section 31108(a)(2)), if the shelter "has fewer than three full-time employees or is not open during all regular weekday business hours, and if it has established a procedure to enable owners to reclaim their dogs by appointment at a mutually agreeable time when the public or private shelter would otherwise be closed, the holding period shall be four business days, not including the day of impoundment." (§ 31108(a)(2).) Section 31108(a) provides that, with exceptions that are not relevant here, "stray dogs shall be held for owner redemption during the first three days of the holding period, not including the day of impoundment, and shall be available for owner redemption or adoption for the remainder of the holding period."<sup>3</sup> (§ 31108(a).)

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<sup>3</sup> Section 31108(a) provides in full:

(a) The required holding period for a stray dog impounded pursuant to this division shall be six business days, not including the day of impoundment, except as follows:

(1) If the public or private shelter has made the dog available for owner redemption on one weekday evening until at least 7:00 p.m. or one weekend day, the holding period shall be four business days, not including the day of impoundment.

(2) If the public or private shelter has fewer than three full-time employees or is not open during all regular weekday business hours, and if it has established a procedure to enable owners to reclaim their dogs by appointment at a mutually agreeable time when the public or private shelter would otherwise be closed, the holding period shall be four business days, not including the day of impoundment.

Except as provided in Section 17006, stray dogs shall be held for owner redemption during the first three days of the holding period, not including the day of

## II. FACTUAL AND PROCEDURAL BACKGROUND

Purifoy's dog Duke was impounded by CCCAS on Thursday, October 5, 2006, and was held at the CCCAS animal shelter in Pinole. A new owner adopted Duke on Wednesday, October 11, 2006. Duke was subsequently returned to Purifoy.

As noted above, the shelters operated by CCCAS, including the Pinole shelter, are open Tuesday through Saturday for owner redemption and adoption, and CCCAS counts those days as "business days" in calculating the holding periods under section 31108(a). The shelters are closed on Sunday, Monday, and major holidays.

Because Duke was made available for owner redemption on a weekend day (Saturday, October 7, 2006), a four-business-day holding period applied pursuant to section 31108(a)(1). CCCAS states that, in calculating the four-business-day holding period for Duke, it excluded Thursday, October 5, 2006 (the day of impoundment) and Sunday and Monday, October 8 and 9, 2006 (days on which the shelter was closed). CCCAS counted the following days as "business days": (1) Friday, October 6, 2006; (2) Saturday, October 7, 2006; (3) Tuesday, October 10, 2006; and (4) Wednesday, October 11, 2006. CCCAS held Duke exclusively for owner redemption for the first three of those days, and permitted his adoption on the fourth day, i.e., Wednesday, October 11, 2006.

Purifoy, along with plaintiffs Lorree Lewis and Voices for Pets, filed suit, alleging in their SAC that CCCAS and Howell violated section 31108(a) by counting Saturday as a "business day."<sup>4</sup> The SAC included four causes of action: (1) violation of section 31108 (First Cause of Action); (2) preemption of a Contra Costa County Code provision by section 31108 (Second Cause of Action); (3) trespass and damage to chattel (Third Cause

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impoundment, and shall be available for owner redemption or adoption for the remainder of the holding period.

<sup>4</sup> The parties state that Lewis and Voices for Pets are "taxpayer plaintiffs." The trial court granted a motion by plaintiffs to file a third amended complaint (TAC), in which different taxpayer plaintiffs would replace Lewis and Voices for Pets; however, the TAC apparently had not yet been filed when the trial court granted defendants' motion for summary judgment.

of Action); and (4) a taxpayer claim for waste of public funds (Code of Civil Procedure section 526a) (Fourth Cause of Action). The SAC requested that Purifoy be awarded special and punitive damages, prejudgment interest, costs and attorneys' fees. For the taxpayer plaintiffs, Lewis and Voices for Pets, the SAC requested a writ of mandate requiring defendants to comply with section 31108(a)(1), declaratory and injunctive relief, costs and attorneys' fees.

Defendants filed a demurrer to the SAC. Prior to the initial hearing on the demurrer, the trial judge assigned to hear the matter issued a tentative ruling, in which she stated in part: " 'Business days' in ordinary parlance is generally accepted to mean days other than a weekend (Saturday or Sunday) or public holiday." After holding a hearing, the judge issued an order sustaining the demurrer without leave to amend as to the Second Cause of Action (preemption), overruling it as to the Third and Fourth Causes of Action (the trespass and taxpayer claims), and striking the request for punitive damages. As to the First Cause of Action (violation of section 31108), the judge directed the parties to submit supplemental briefing as to the meaning of "business days" in section 31108(a).

The matter was assigned to another judge, who, after the filing of supplemental briefs and a further hearing, entered an order overruling defendants' demurrer as to the First Cause of Action. The judge stated in part: "The usual and ordinary meaning of the term 'business days' is weekdays, excluding Saturday, Sunday and public holidays. This meaning of 'business days' is also the one most frequently used in the Codes. [¶] Applying the ordinary meaning of the terms also complements the legislative intent of the statute. . . . [¶] Because the Legislature clearly knows how to define the term 'business days,' but elected not to do so, this court applies its ordinary, usual meaning, which comports with the purpose of the statute."

Defendants answered the three remaining causes of action in the SAC.

Subsequently, defendants filed a motion for summary judgment or in the alternative for summary adjudication, and plaintiffs filed a motion for summary adjudication, both of which addressed the interpretation of "business days" in section

31108(a). Defendants argued that, if the term “business days” were construed to include Saturdays, all of plaintiffs’ remaining causes of action failed. Defendants also raised other arguments in their motion, including contending that Purifoy could not establish the elements of public entity liability for a violation of section 31108, that Purifoy could not pursue a common law theory of trespass and damage to chattel against a public entity, and that the taxpayer plaintiffs could not establish a cause of action under Code of Civil Procedure section 526a.<sup>5</sup> Defendants requested the entry of summary judgment, or, in the alternative, summary adjudication on five specified issues.<sup>6</sup>

The matter was again assigned to another judge, Judge Joyce Cram. After a hearing, Judge Cram entered a written order granting defendants’ motion for summary judgment (based on the interpretation of “business days” in section 31108(a)), and denying plaintiffs’ motion for summary adjudication. In her order, Judge Cram stated: “The term ‘business days,’ as used in [section 31108(a)] has more than one possible meaning. This court finds that Defendant’s interpretation of the term ‘business days’ to include all days on which a shelter is open, including Saturdays, is consistent with the purposes and legislative history of the statute, and ‘will best attain the purposes of the statute.[.]’ [Citation.]” Judge Cram also stated: “Presumably, the legislature was aware that if shelters could not count Saturdays as business days for the purpose of the holdover period, they would have no incentive to stay open on Saturdays. In fact, shelters like the Pinole shelter, which is open on Saturday but closed on a weekday, would, in effect, be

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<sup>5</sup> Plaintiffs’ motion for summary adjudication is not in the record, so it is not clear whether plaintiffs presented issues other than the interpretation of “business days” in section 31108(a).

<sup>6</sup> In their notice of motion and motion, defendants requested “summary adjudication as follows: [¶] 1. ‘Business days’ as defined in [section 31108] includes Saturday; [¶] 2. [Section 31108] authorizes the adoption of stray dogs beginning on the fourth business day after the stray dog was impounded; [¶] 3. Defendants complied with [section 31108] by holding plaintiff Veena Purifoy’s stray dog for three business days exclusively for owner redemption prior to the dog’s adoption by a new owner on the fourth business day; [¶] 4. Plaintiff Veena Purifoy cannot prosecute a common law action for trespass to chattel against defendants; and [¶] 5. Plaintiffs cannot prove any illegal or wasteful expenditure of public funds pursuant to Code of Civil Procedure [section] 526a.”

penalized for staying open on Saturday, because neither day would count toward the holding period.” Judge Cram also ruled on the parties’ objections to evidence submitted in connection with the motions. Because she granted summary judgment on the basis of the meaning of “business days” in section 31108(a), Judge Cram did not reach the other issues defendants raised in their motion (although she suggested at oral argument that she would be inclined to rule against defendants on those issues).

Judge Cram entered judgment in favor of defendants and against plaintiffs.

Plaintiffs appealed. Plaintiffs challenge Judge Cram’s interpretation of section 31108(a), her conclusion that defendants did not violate the statute, and one of her evidentiary rulings.<sup>7</sup>

### III. DISCUSSION

#### A. Standard of Review

“The rules of review [of summary judgment rulings] are well established. If no triable issue as to any material fact exists, the defendant is entitled to a judgment as a matter of law. [Citations.] In ruling on the motion, the court must view the evidence in the light most favorable to the opposing party. [Citation.] We review the record and the determination of the trial court de novo. [Citations.]” (*Shin v. Ahn* (2007) 42 Cal.4th 482, 499.) In particular, the interpretation of section 31108(a) is a question of law that

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<sup>7</sup> Defendants state in a footnote that the Legislature has suspended the operation of section 31108 for fiscal year 2009-2010, and that therefore “to the extent [plaintiffs] are seeking redress for alleged ongoing violations of section 31108, this action is moot.” (See Assem. Bill No. 4X 1 (2009-2010 4th Ex. Sess.) enacted as Stats. 2009, 4th Ex. Sess. 2009-2010, ch. 1, § 537, subd. (3)(c), amending Item 8885-295-0001 of the Budget Act of 2009 (Stats. 2009-2010, 3d Ex. Sess. 2009, ch. 1, § 2.00).) We need not address this undeveloped argument. (See *People v. Lucatero* (2008) 166 Cal.App.4th 1110, 1115, fn. 1 [“[a] footnote is not a proper place to raise an argument on appeal”].) In any event, even if the legislation cited by defendants affected the viability of some of plaintiffs’ underlying claims (a question we need not decide), that legislation provides no basis for dismissing this appeal as moot. Section 31108 was operative in 2006, when Purifoy’s dog was impounded. To resolve the parties’ legal arguments arising from that incident, we must interpret “business days” in section 31108. (See *Eye Dog Foundation v. State Board of Guide Dogs for the Blind* (1967) 67 Cal.2d 536, 541 [appeal will not be dismissed where there remain material questions for the court’s determination].)

we review de novo. (*People ex rel. Lockyer v. Shamrock Foods Co.* (2000) 24 Cal.4th 415, 432.)

### **B. The Meaning of “Business Days” in Section 31108(a)**

In order to resolve the parties’ dispute over the proper construction of the term “business days,” we are guided by the time-honored principles that govern the interpretation of statutes. “In construing a statute, our fundamental task is to ascertain the Legislature’s intent so as to effectuate the purpose of the statute. [Citation.] We begin with the language of the statute, giving the words their usual and ordinary meaning. [Citation.] The language must be construed ‘in the context of the statute as a whole and the overall statutory scheme, and we give “significance to every word, phrase, sentence, and part of an act in pursuance of the legislative purpose.” ’ [Citation.] . . . If the statutory terms are ambiguous, we may examine extrinsic sources, including the ostensible objects to be achieved and the legislative history. [Citation.] In such circumstances, we choose the construction that comports most closely with the Legislature’s apparent intent, endeavoring to promote rather than defeat the statute’s general purpose, and avoiding a construction that would lead to absurd consequences. [Citation.]” (*Smith v. Superior Court* (2006) 39 Cal.4th 77, 83 (*Smith*); accord, *California Highway Patrol v. Superior Court* (2006) 135 Cal.App.4th 488, 496-497 (*California Highway Patrol*)).

#### **1. Legal Definitions of “Business Days”**

Section 31108 does not define the term “business days.” Plaintiffs argue that the usual and ordinary meaning of “business days” is weekdays (Monday through Friday), and that the term excludes Saturdays, Sundays, and legal holidays. As noted above, the assigned trial judge reached this conclusion in overruling defendants’ demurrer.

We agree that this is a common understanding of the term “business days,” as it is used in ordinary discourse. Moreover, as plaintiffs note, several California statutory provisions define “business days” (for purposes of particular statutory schemes) to include weekdays and to exclude Saturdays, Sundays and legal holidays. (See, e.g., Cal.

U. Com. Code, § 6105, subd. (b)(3) [“As used in this subdivision, ‘business day’ means any day other than a Saturday, Sunday, or day observed as a holiday by the state government”]; Ins. Code, § 1215, subd. (g) [as used in Article 4.7 of Chapter 2 of Part 2 of Division 1 of the Insurance Code, “ ‘[b]usiness day’ is any day other than Saturday, Sunday, and any other day that is specified or provided for as a holiday in the Government Code”]; Fin. Code, § 867, subd. (c)(2) [for purposes of section 867 of the Financial Code, “ ‘[b]usiness day’ means any day other than a Saturday, Sunday, or legal holiday”]; *id.*, § 1852, subd. (b) [as used in Chapter 14A of Division 1 of the Financial Code, “ ‘[b]usiness day’ means any day other than Saturday, Sunday or any other day which is specified or provided for as a holiday in the Government Code”]; *id.*, §§ 31030, 31033 [same definition governs Division 15 of the Financial Code]; *id.*, §§ 33040, 33044, subd. (a) [similar definition governs Division 16 of the Financial Code]; see also Code Civ. Proc., §§ 10, 135 [“ ‘[h]olidays’ ” within meaning of Code of Civil Procedure are Sundays and days specified as “judicial holidays,” which include Saturdays]; *id.*, §§ 12, 12a, subd. (a) [in computing time in which to perform an act, if the last day falls on a “holiday,” the time is extended to and including the next day that is not a “holiday”; “ ‘holiday[s]’ ” include Saturdays]; Cal. Rules of Court, rule 1.10(a) & (b) [if last day for performance of act falls on “a Saturday, Sunday, or other legal holiday,” the period is extended to and includes the next day that is not a holiday].)

Additionally, plaintiffs assert that courts, in numerous opinions, have used the term “business days” (in general discussions rather than in connection with particular statutory language) to mean weekdays and not Saturdays, Sundays or legal holidays. (See, e.g., *Southern California Edison Co. v. Public Utilities Com.* (2006) 140 Cal.App.4th 1085, 1106 [“Excluding the weekend and holiday, the time allowed for the parties to respond to the merits of the new proposals was only three business days”]; *Berry v. Chaplin* (1946) 74 Cal.App.2d 669, 680 [“Counsel labored on the case not only during business days but on many nights, Saturdays and Sundays including the holiday season”].)

However, just as Judge Cram found in her order granting summary judgment, a review of California code provisions also reflects that the Legislature has often defined the term “business days” in a manner that includes Saturdays.<sup>8</sup> Specifically, the Civil Code includes a definition of “business days” that includes Saturdays. Civil Code section 9 states that “[a]ll other days than those mentioned in [Civil Code] Section 7 are business days for all purposes . . .” (Civ. Code, § 9.) Section 7 of the Civil Code states that “holidays” within the meaning of the Civil Code are “every Sunday and such other days as are specified or provided for as holidays in” the Government Code. (Civ. Code, § 7.) Finally, Government Code section 6700 lists California’s state holidays, including “[e]very Sunday” and a number of specified holidays; the list does not include Saturdays. (Gov. Code, § 6700.) Accordingly, under these statutes, Saturday is not a holiday (see *Gans v. Smull* (2003) 111 Cal.App.4th 985, 989); it is instead a “business day.”<sup>9</sup> (Civ. Code, § 9.)

In addition, provisions of the Civil Code and other codes incorporate (for the purposes of those provisions) the definition of “business days” in Civil Code section 9, or use similar definitions that also treat Saturday as a “business day.” (See, e.g., Civ. Code, § 2924b, subd. (h) [incorporating definition in Civ. Code, § 9]; *id.*, § 2924c, subd. (e) [same]; *id.*, § 1689.5, subd. (e) [“ ‘[b]usiness day’ ” means any calendar day except

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<sup>8</sup> At the summary judgment hearing, Judge Cram stated that the term “business days” in section 31108 was ambiguous. Plaintiffs’ counsel appeared to agree, stating: “What is meant [by ‘business days’] is unclear because they [the Legislature] didn’t reference the definition anywhere.”

<sup>9</sup> Government Code section 6702 provides that a portion of each Saturday is considered a holiday for certain purposes. “Every Saturday from noon to midnight is a holiday as regards the transaction of business in the public offices of the state and political divisions where laws, ordinances, or charters provide that public offices shall be closed on holidays. . . .” (Gov. Code, § 6702.) However, this provision does not establish that Saturdays are holidays for all purposes (or that Saturdays are excluded from the term “business days”). (See *Lancel v. Postlethwaite* (1916) 172 Cal. 326, 330-331 [Saturday was not a holiday where statute did not specify the entire day was a holiday]; *People v. Englehardt* (1938) 28 Cal.App.2d 315, 317-318 [same].) This treatment of Saturdays contrasts with the Legislature’s categorical exclusion of Sundays and legal holidays from the term “business days.” (See Civ. Code, §§ 7, 9; Gov. Code, § 6700.)

Sunday and specified “business holidays”]; Bus. & Prof. Code, § 2546.6, subd. (a)(2) [“ ‘business day’ means each day except a Sunday or a federal holiday”]; *id.*, § 7165, subd. (h) [adopting meaning of “business day” in Civ. Code, § 9]; *id.*, § 17550.17, subd. (g) [same]; Food & Agr. Code, § 55601.4 [adopting same definition, “[f]or purposes of this section”]; Ins. Code, § 15027, subd. (k) [adopting definition of “business day” in Civ. Code, § 1689.5, subd. (e)].)

These statutory provisions illustrate that the Legislature has both excluded and included Saturdays in defining the term “business days.” We agree, therefore, with Judge Cram’s conclusion that the term “business days” in section 31108(a) is ambiguous. Accordingly, we must consider the other language in the statute, as well as the legislative purpose underlying the statute, and “choose the construction that comports most closely with the Legislature’s apparent intent[.]” (*Smith, supra*, 39 Cal.4th at p. 83; accord, *California Highway Patrol, supra*, 135 Cal.App.4th at pp. 496-497.)

## **2. The Legislative Intent to Lengthen the Holding Period and to Promote Owner Redemption and Adoption**

### **a. The 1998 Amendments to Section 31108**

Prior to the Legislature’s 1998 amendment of the statute, section 31108 provided that an impounded dog could not be killed before 72 hours had elapsed from the time the dog was impounded. (Former § 31108 (Stats. 1967, ch. 15, § 2, p. 358) amended by Stats. 1998, ch. 752, § 12, p. 4907; see Legis. Counsel’s Dig., Sen. Bill No. 1785, 6 Stats. 1998 (1997-1998 Reg. Sess.) Summary Dig., p. 322.) In 1998, the Legislature replaced the 72-hour holding period with the current holding periods of six or four “business days.” (Stats. 1998, ch. 752, § 12, p. 4907.) The Legislature enacted this amendment as part of Senate Bill No. 1785, which made a number of statutory changes relating to stray animals. (See Stats. 1998, ch. 752, §§ 1-22, pp. 4903-4917; Legis. Counsel’s Dig., *supra*, at pp. 322-323.) In 2000, the Legislature made further changes to section 31108, which

are not material to the issue presented in this appeal.<sup>10</sup> (§ 31108; Assem. Bill No. 2754 (1999-2000 Reg. Sess.) enacted as Stats. 2000, ch. 567.)

### **b. The Statutory Language**

The amended text of section 31108(a) demonstrates that the Legislature intended both to lengthen the holding period for stray dogs and to ensure that owners and potential adoptive owners have sufficient access to shelters to redeem and adopt dogs. The core mandate of the revised statute is a holding period (six or four “business days”) that is longer (and, in some cases, significantly longer) than the previous 72-hour holding period. (§ 31108(a).) The longer holding period increases opportunities for redemption and adoption. In addition, the Legislature sought to encourage shelters to provide owner access at times other than typical weekday business hours. In this regard, the statute rewards shelters that do so with a shorter holding period of four, rather than six, business days.<sup>11</sup>

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<sup>10</sup> County has incorporated the provisions of section 31108 into its code. (See § 30501, subd. (a) [county or city may adopt specified state statutory provisions, including § 31108, for application within the county or city]; Contra Costa County Code § 416-4.206 [incorporating § 31108 and other provisions by reference].)

<sup>11</sup> As discussed above, the four-business-day holding period applies if (1) the shelter “has made the dog available for owner redemption *on one weekday evening until at least 7:00 p.m. or one weekend day,*” or (2) the shelter “has fewer than three full-time employees or is not open during all regular weekday business hours,” and “*has established a procedure to enable owners to reclaim their dogs by appointment at a mutually agreeable time when the [shelter] would otherwise be closed[.]*” (§ 31108(a)(1)-(2), italics added.)

In a letter printed in the Senate Daily Journal, the author of Senate Bill No. 1785, Senator Tom Hayden, stated that the shorter holding period specified in the second of these exceptions (section 31108(a)(2)) is “intended to accommodate the needs of shelters in rural areas or very small cities where shelters have limited staffing capability, and are not open during regular weekday business hours.” (Sen. Tom Hayden, letter to Sen. Secretary Gregory Schmidt, Aug. 28, 1998, 4 Sen. J. (1997-1998 Reg. Sess.) p. 6534, also reprinted at Historical & Statutory Notes, 31C, pt. 2, West’s Ann. Food & Agr. Code (2001 ed.) foll. § 31108, p. 140.)

### c. Statements of Intent in the Enacting Legislation

In section 1 of Senate Bill No. 1785 (which is uncodified) (section 1), the Legislature included findings and declarations and summarized the intent of the act. (Stats. 1998, ch. 752, § 1, pp. 4903-4905.) Section 1 confirms that the central purposes of the act included lengthening holding periods and ensuring access to shelters for owner redemption and adoption.

In section 1, the Legislature stated that it sought to provide for an adequate holding period, increase opportunities for redemption and adoption of impounded stray animals, and end euthanasia of adoptable and treatable animals. (See Stats. 1998, ch. 752, §§ 1(a)(2), (b)(1)-(2), (c)(1), (h), (i), pp. 4903-4905.) The Legislature stated in section 1 that “lost animals should be held for a period of time to ensure that the owner has proper access to redeem the animal.” (*Id.*, § 1(i), p. 4905.) The Legislature also found and declared that “[r]edemption of owned pets and adoption of lost or stray adoptable animals is preferable to incurring social and economic costs of euthanasia.” (*Id.*, § 1(b)(1), p. 4904; see also *id.*, § 1(a)(2), pp. 4903-4904 [finding that “[p]ublic and private shelters and humane groups should work together to end euthanasia of adoptable and treatable animals by 2010”].)<sup>12</sup>

Consistent with the purpose of promoting access to shelters, the Legislature found that “[s]helters should be open during hours that permit working pet owners to redeem pets during nonworking hours.” (Stats. 1998, ch. 752, § 1(b)(2), p. 4904; accord, *id.*, § 1(i), p. 4905.) If the owner does not claim the animal, the shelter “should have the duty to make the animal available for adoption for a reasonable period of time . . .” (*Id.*, § 1(h), p. 4905.) Finally, the Legislature stated that one purpose of the act was to “[i]ncrease the focus of shelters to owner redemption and adoption by making recordkeeping mandatory to aid in owner redemption, providing owner relinquished pets

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<sup>12</sup> Senate Bill No. 1785 also added provisions to the Food and Agricultural Code and the Civil Code specifying that it is “the policy of the state” that adoptable and treatable animals should not be euthanized. (See § 17005, subs. (a), (b), added by Sen. Bill No. 1785, § 10; Civ. Code, § 1834.4, subs. (a), (b), added by Sen. Bill No. 1785, § 5.)

the same holding period as stray animals to allow for adoption, and providing for an explicit adoption period.” (*Id.*, § 1(c)(1), p. 4904.)

#### d. Legislative History

The legislative history of Senate Bill No. 1785<sup>13</sup> includes no direct evidence of legislative intent as to the meaning of “business days.”<sup>14</sup> However, the committee analyses of Senate Bill No. 1785 include general statements of legislative intent (some attributed to the author of the bill, and others stated generally by the reporting committees) that are consistent with the purposes the Legislature ultimately expressed in section 1 of Senate Bill No. 1785, including lengthening the holding period, increasing opportunities for owner redemption and adoption, and reducing euthanasia. (See, e.g., Sen. Rules Com., Off. of Sen. Floor Analyses, Analysis of Sen. Bill No. 1785 (1997-1998 Reg. Sess.) as amended August 24, 1998, “ARGUMENTS IN SUPPORT”; Sen. Com. on Judiciary, Analysis of Sen. Bill No. 1785 (1997-1998 Reg. Sess.) as amended April 14, 1998, “COMMENT,” par. 1, 4; Assem. Com. on Appropriations, Analysis of Sen. Bill No. 1785 (1997-1998 Reg. Sess.) as amended June 18, 1998, “BACKGROUND,” par. 1;

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<sup>13</sup> We take judicial notice of the legislative history of Senate Bill No. 1785. (See *People v. Superior Court* (2005) 132 Cal.App.4th 1525, 1531-1533.)

<sup>14</sup> Some committee reports refer to a statement by an opponent of Senate Bill No. 1785, Pat Claerbout, the Director of El Dorado County Animal Control, who stated that a holding period of six business days “would necessitate the holding of animals for a minimum of up to eight days, since weekends do not constitute business days. During the holidays, shelters could be required to hold animals for as long as eleven or twelve days.” (Sen. Rules Com., Off. of Sen. Floor Analyses, 3d reading analysis of Sen. Bill No. 1785 (1997-1998 Reg. Sess.) as amended April 29, 1998, “ARGUMENTS IN OPPOSITION”; Sen. Com. on Judiciary, Analysis of Sen. Bill No. 1785 (1997-1998 Reg. Sess.) as amended April 14, 1998, “COMMENT,” par. 2(a).) This statement by an individual opponent of the bill is not evidence of the Legislature’s collective intent. (See, e.g., *Metropolitan Water Dist. v. Imperial Irrigation Dist.* (2000) 80 Cal.App.4th 1403, 1425-1426 [in analyzing legislative history, courts generally consider only materials “indicative of the intent of the Legislature *as a whole*”; materials showing the motive or understanding of an individual legislator, including the bill’s author, or other interested persons, are generally not considered, because “such materials are generally not evidence of the Legislature’s *collective* intent”].) Judge Cram correctly declined to consider this statement in seeking to ascertain the Legislature’s intent.

Sen. Com. on Appropriations, Fiscal Summary, Analysis of Sen. Bill No. 1785 (1997-1998 Reg. Sess.) as amended April 29, 1998, "STAFF COMMENTS.")

### 3. "Business Days" Do Not Include Saturdays.

In light of the statutory language and the express legislative findings accompanying the 1998 amendments to section 31108(a), we conclude that the term "business days" in that statute includes weekdays (Monday through Friday), but excludes Saturdays. As we explain below, our construction of "business days" most reasonably comports with the Legislature's express findings in amending the statute.

Consideration of the legislative purposes—lengthening holding periods and ensuring access for redemption and adoption—supports a construction of "business days" that *excludes* Saturdays. Treating only weekdays, and not Saturdays, as "business days" will in many instances result in longer holding periods, at least when a holding period includes a weekend. Excluding Saturdays is also consistent with the legislative goal of access, because longer holding periods will often provide more opportunities for redemption and adoption. As the trial judge noted in his order overruling defendants' demurrer, if "business days" means weekdays, "the hold period is significantly expanded, if a weekend falls in the middle of the four business days. Impounded dogs are held longer, making owner redemption more likely and decreasing the chance of having to euthanize the dog."<sup>15</sup>

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<sup>15</sup> Defendants contend that construing "business days" to include Saturdays would not shorten holding periods. CCCAS does not count Monday as a "business day," because its shelters are closed on Monday; defendants argue that, under their interpretation, there are five "business days" in a typical calendar week, just as there are if Monday through Friday are counted as "business days." As discussed below, we need not determine in this appeal whether a weekday on which a shelter is closed (such as Monday, in CCCAS's case) is a "business day." But, under either resolution of that question, construing "business days" to exclude Saturdays results in longer holding periods — counting Tuesday through Friday (instead of Tuesday through Saturday) as "business days" results in a longer holding period; counting Monday through Friday (instead of Monday through Saturday) also results in a longer period.

In addition, as noted above, the exceptions to the six-business-day holding period promote access by providing an incentive (a shorter, four-business-day holding period) for shelters that make dogs available for owner redemption on weekend days or weekday evenings (§ 31108(a)(1)), and for smaller shelters that establish procedures for owners to reclaim their dogs by appointment at a mutually agreeable time when the shelter would otherwise be closed (§ 31108(a)(2)). This incentive applies regardless of whether Saturday is treated as a “business day.” The Legislature thus expressly addressed the significance to be given to “weekend day[s]” in determining the length of the holding period—a shelter that makes a dog available for owner redemption on a “weekend day” only needs to hold that dog for four, instead of six, business days. (§ 31108(a)(1).) Accordingly, a construction of “business days” that excludes Saturdays is consistent with the legislative goal of access, including the specific goal of encouraging shelters to “be open during hours that permit working pet owners to redeem pets during nonworking hours.”<sup>16</sup> (Stats. 1998, ch. 752, § 1(b)(2), p. 4904.)

By contrast, a construction of “business days” that *includes* Saturdays would often result in shorter holding periods, and thus fewer opportunities for redemption or adoption. Arguably, such a construction would promote the goal of access to some degree by providing an *additional* incentive for shelters to remain open on Saturdays, i.e., a shelter that is open on Saturdays could take advantage of the shorter, four-business-day holding

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<sup>16</sup> In her order granting summary judgment, Judge Cram stated that, if shelters could not count Saturdays as “business days” in calculating the holding period, they “would have no incentive to stay open on Saturdays.” This is incorrect. As we discuss above, under any interpretation of “business days,” section 31108(a) provides an incentive for shelters to make dogs available on weekend days—the shorter holding period of four business days. (§ 31108(a)(1).)

Judge Cram also stated that shelters (like the CCCAS shelters) that are open on Saturday but closed on a weekday would be “penalized,” because “neither day would count toward the holding period.” As noted, we do not reach in this appeal the question of whether a weekday on which a shelter is closed is a “business day.” But, regardless of the answer to that question, a shelter that is open on Saturday is not penalized, but is rewarded with the shorter, four-business-day holding period; a shelter that instead is open Monday through Friday and is closed on weekday evenings and weekends must comply with the six-business-day holding period. (§ 31108(a).)

period *and* could count Saturday as a “business day” in computing that period. However, because the Legislature already provided an explicit incentive for shelters to remain open on “weekend days,” and because construing “business days” to include Saturdays would result in shorter holding periods, we conclude that this result is not reasonable in light of the legislative purposes.

In short, if the Legislature, having provided an incentive for shelters to remain open on weekend days, had also intended to permit shelters to count Saturdays as “business days” (thus further shortening the total number of calendar days in the holding period), we would expect a clearer expression of such an intention in the statute. More broadly, a construction of “business days” that includes Saturdays would both (1) shorten the holding period, and (2) reduce the opportunities for redemption and adoption. It thus would fail to achieve the dual purposes reflected in the legislative findings.

Accordingly, in the absence of a clear expression of legislative intent to treat Saturdays as “business days,” and in light of our obligation to choose a construction that most closely comports with the Legislature’s intent and promotes, rather than defeats, the statute’s general purposes (see *Smith, supra*, 39 Cal.4th at p. 83; *California Highway Patrol, supra*, 135 Cal.App.4th at pp. 496-497), we conclude that “business days” in section 31108(a) means Monday through Friday, the meaning most commonly used in ordinary discourse.

Defendants’ remaining arguments to the contrary are not persuasive. First, defendants contend that we should adopt the definition of “business days” in Civil Code section 9 (which includes Saturdays), because the different codes should be regarded as “blending” into each other, and because we must presume the Legislature was aware of Civil Code section 9 when it included the term “business days” in section 31108. Courts have stated that, “for purposes of statutory construction the codes are to be regarded as blending into each other and constituting but a single statute.” (*In re Porterfield* (1946) 28 Cal.2d 91, 100; *People v. Vassar* (1962) 207 Cal.App.2d 318, 322-323.) And, in construing section 31108, we presume the Legislature was aware of existing laws, including prior statutory and judicial constructions of the term “business

days.” (See *Bullock v. City and County of San Francisco* (1990) 221 Cal.App.3d 1072, 1096; *People v. Scott* (1987) 194 Cal.App.3d 550, 556, fn. 5.) However, neither of these principles is dispositive here, because the codes reflect differing definitions of “business days.” Neither the principle of “blending” codes together nor the Legislature’s presumed knowledge of existing definitions of “business days” serves as an interpretive aid in determining the proper construction of the term “business days” here.<sup>17</sup>

Second, defendants, citing *Yamaha Corp. of America v. State Bd. of Equalization* (1998) 19 Cal.4th 1 (*Yamaha Corp.*), argue that we should defer to CCCAS’s interpretation of “business days.” While it is often appropriate for a court to give some deference to an interpretation by a state agency charged with administering a particular statutory scheme (see *Yamaha Corp.*, 19 Cal.4th at pp. 7-8, 14-15), this principle is of little assistance in this case, because the many local public and private agencies that operate shelters may have inconsistent interpretations of “business days.” (See *California Highway Patrol, supra*, 135 Cal.App.4th at pp. 501-502 [rejecting argument that Legislature failed to modify, and thus tacitly approved, a local agency practice; “While this principle may apply when a state agency is charged with administering a particular statutory scheme, it has dubious application when numerous cities and counties are charged with applying state law, particularly when they apply the law inconsistently”].)<sup>18</sup>

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<sup>17</sup> In his order overruling defendants’ demurrer, the trial judge stated that treating the codes as “blending together” would require the court “to arbitrarily select a meaning of ‘business days’ from the many definitions in the law.”

<sup>18</sup> Defendants note that the City of Berkeley and the County of Los Angeles have adopted local code provisions stating that Saturdays are treated as “business days” in this context. (See Berkeley Mun. Code, § 1.04.080(C) “[f]or purposes of calculating the number of days an animal is to be held at the animal shelter pursuant to state or local law, a business day shall include any Saturday on which the shelter is open”; Los Angeles County Code, §§ 10.08.010, 10.08.075 [for purposes of Title 10 of Code (“Animals”), “‘[b]usiness days’ are all days other than Sunday and legal holidays”].) These local code provisions, which were adopted after the Legislature added the term “business days” to section 31108 in 1998, are not persuasive evidence as to the Legislature’s intent. (See Berkeley Mun. Code, § 1.04.080, added by “[Berkeley] Ord. 6779-N.S. § 1, 2003:

Third, defendants assert that interpreting “business days” in section 31108(a) to exclude Saturdays would require shelters to maintain “dual calendaring systems for stray dogs: one which would determine if a stray dog was made available for owner redemption on a Saturday, thus reducing the holding period from six to four business days; and a second calendar which would calculate the overall holding period for the stray dog, yet exclude Saturday.” However, any recordkeeping burden on shelters does not result from our interpretation of “business days,” but from the structure of the statute itself. Under any interpretation of “business days,” a shelter must keep track of (1) whether an individual dog was made available for owner redemption on a weekday evening or a weekend day and thus may be held for four, rather than six, business days (see § 31108(a)(1)), and (2) how many “business days” the dog has been held (see § 31108(a)).

Finally, defendants focus on the language of section 31108(a)(2), which specifies a shorter, four-business-day holding period for a shelter that “has fewer than three full-time employees or is not open during all *regular weekday business hours*” and has a procedure for owners to reclaim dogs by appointment. (§ 31108(a)(2), italics added.) Defendants argue that if we construe “business days” to mean Monday through Friday, then the phrase “regular weekday” before “business hours” is surplusage, a result that should be avoided. However, in our view, the phrase “regular weekday business hours” is simply a reference to the usual hours of operation during weekdays. This language in section 31108(a)(2) provides an incentive (a shorter holding period) for shelters to provide a procedure for owners to redeem their dogs by appointment, just as section 31108(a)(1) provides an incentive (a shorter holding period) for shelters to make dogs available for owner redemption on weekday evenings and weekend days. The reference to “regular weekday business hours” in section 31108(a)(2) does not address or define the broader term at issue in this suit—“business days.” Accordingly, defendants’ argument based on the language of section 31108(a)(2) is not persuasive.

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[Berkeley] Ord. 6511-N.S. § 1, 1999”; Los Angeles County Code, § 10.08.075, added by Los Angeles County Ord. 2000-0075 § 6, 2000.)

For the foregoing reasons, we conclude that the trial court erred by interpreting “business days” in section 31108(a) to include Saturdays.

#### 4. The Holding Period in This Case

Because Saturday is not a “business day,” the holding period that CCCAS calculated for Purifoy’s dog Duke did not comply with section 31108(a). As noted above, Duke was impounded on Thursday, October 5, 2006, and was adopted by a new owner on Wednesday, October 11, 2006. Because Duke was made available for owner redemption on a weekend day (Saturday, October 7, 2006), the applicable holding period under section 31108(a)(1) was “four business days, not including the day of impoundment.” (§ 31108(a)(1).) In calculating the holding period, CCCAS counted the following days as “business days”: (1) Friday, October 6, 2006; (2) Saturday, October 7, 2006; (3) Tuesday, October 10, 2006; and (4) Wednesday, October 11, 2006.

For the reasons discussed above, Saturday, October 7, 2006 was not a “business day” within the meaning of section 31108(a).<sup>19</sup> In the trial court, defendants conceded that, if Saturday is not a “business day” under section 31108, CCCAS did not hold Duke

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<sup>19</sup> In addition, the parties agree (for different stated reasons) that Monday, October 9, 2006 was not a “business day.” Defendants do not count Mondays as “business days” because the CCCAS shelters are closed on Mondays; plaintiffs argue more narrowly that Monday, October 9, 2006 was not a “business day” because it was Columbus Day, a legal holiday.

In their briefs, plaintiffs do not state a position as to whether a *non-holiday* weekday on which a shelter is closed is a “business day” under section 31108(a). Plaintiffs do argue generally that an interpretation of “business days” that depends on whether a given shelter is open on certain days (such as the interpretation adopted by Judge Cram) is inappropriate because it permits individual shelters to “decide the meaning” of the term “business days.” In a related argument, plaintiffs challenge Judge Cram’s ruling excluding evidence of the number of shelters in California, which plaintiffs introduced to support their claim that allowing a large number of shelters to “define” the term “business days” would be unworkable.

In this appeal, we need not decide whether a shelter must be open on a non-holiday weekday in order to count that day as a “business day,” because the only weekday on which the CCCAS shelters were closed during the holding period for Duke was a holiday (Monday, October 9, 2006). Accordingly, we need not address plaintiffs’ arguments on this point, or their challenge to Judge Cram’s evidentiary ruling.

for the minimum holding period. CCCAS held Duke for only three business days, not including the day of impoundment: (1) Friday, October 6, 2006; (2) Tuesday, October 10, 2006; and (3) Wednesday, October 11, 2006.<sup>20</sup>

### C. The Three-Day Owner Redemption Period

Plaintiffs contend that, even if “business days” in section 31108(a) includes Saturdays, CCCAS violated the statute by permitting the adoption of Purifoy’s dog Duke on the fourth business day after his impoundment. Plaintiffs claim that CCCAS was obligated to hold Duke exclusively for owner redemption for the entire four-business-day holding period. Although we need not reach this question in light of our conclusion above that Saturdays are not “business days” and that therefore CCCAS did not hold Duke for the required minimum holding period, we will address plaintiffs’ argument to provide guidance to the parties and future litigants.

Plaintiffs are incorrect in asserting that a shelter must hold a dog exclusively for owner redemption for the entire holding period. The last sentence of section 31108(a) expressly specifies that “stray dogs shall be held for owner redemption during the first *three* days of the holding period, not including the day of impoundment, and shall be available for *owner redemption or adoption* for the remainder of the holding period.” (§ 31108(a), italics added.)

Plaintiffs argue briefly that this sentence applies only to the four-business-day holding period set forth in section 31108(a)(2) (applicable to smaller shelters). This is incorrect. The last sentence of section 31108(a) applies to all of the holding periods specified in section 31108(a), i.e., the default six-business-day holding period and the four-business-day holding periods specified in sections 31108(a)(1) and 31108(a)(2). That sentence appears in a separate paragraph at the end of section 31108(a). It is not

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<sup>20</sup> Plaintiffs argue in their reply brief that Contra Costa County Code § 22-2.202 requires county offices to be open Monday through Friday, and that the CCCAS shelters violate this provision by staying open on Saturday and closing on Monday. We need not address this argument, because plaintiffs did not raise it in their opening brief (see *Reichardt v. Hoffman* (1997) 52 Cal.App.4th 754, 764), and because we reverse on other grounds.

part of section 31108(a)(2), and there is no indication that it should apply only to the holding period specified in section 31108(a)(2).

Even if this result were not clear from the face of the statute, we also note that plaintiffs' interpretation would be contrary to legislative intent and would lead to absurd results. As noted above, in section 1 of Senate Bill No. 1785, the Legislature stated its intention to promote both owner redemption *and* adoption, and to reduce euthanasia. (Stats. 1998, ch. 752, §§ 1(a)(2), (b)(1)-(2), (c)(1), (h), (i), pp. 4903-4905.) To promote these goals, the Legislature stated that "the duties of shelters to properly care for an animal do not cease *if the owner of a lost animal does not claim the animal*"; in that event, the shelter "*should have the duty to make the animal available for adoption for a reasonable period of time and to care properly for the animal during this period*" (*id.*, § 1(h), p. 4905, italics added). Under plaintiffs' interpretation, a shelter would have to hold an impounded dog exclusively for owner redemption for the entire holding period (if either the default six-business-day holding period or the four-business-day holding period in section 31108(a)(1) applied); the dog could then be euthanized without ever being made available for adoption.

The legislative history of Senate Bill No. 1785 provides additional confirmation that an impounded dog is to be held exclusively for owner redemption for the first three days of the holding period, and is to be available for owner redemption *or* adoption for the remainder of the period. For example, one analysis of the bill states: "Any impounded animal that may be legally owned must be held for six business days before it may be killed. [Senate Bill No. 1785] provides that an impounded animal would be available for owner redemption during the first three business days and for adoption or owner redemption during the following three business days." (Sen. Rules Com., Off. of Sen. Floor Analyses, Analysis of Sen. Bill No. 1785 (1997-1998 Reg. Sess.) as amended August 24, 1998, "ANALYSIS," par. 1; accord, Assem. Com. on Appropriations, Analysis of Sen. Bill No. 1785 (1997-1998 Reg. Sess.) as amended June 18, 1998, "SUMMARY," par. 2.a; Assem. Com. on Judiciary, Analysis of Sen. Bill No. 1785 (1997-1998 Reg. Sess.) as amended June 18, 1998, "SUMMARY," par. 2.a; Sen. Com.

on Judiciary, Analysis of Sen. Bill No. 1785 (1997-1998 Reg. Sess.) as amended April 14, 1998, "DESCRIPTION.")

Finally, the Legislative Counsel's Digest accompanying the Legislature's subsequent amendments to section 31108 (in 2000) states: "Existing law provides that stray animals shall be held for owner redemption during the first 3 days of the holding period, not including the day of impoundment, and shall be available for owner redemption or adoption for the remainder of the holding period." (Legis. Counsel's Dig., Assem. Bill No. 2754 (1999-2000 Reg. Sess.) Stats. 2000, ch. 567, par. 1.)

#### **IV. DISPOSITION**

The judgment is reversed. The case is remanded to the trial court with directions to consider the remaining issues raised in defendants' motion for summary judgment/adjudication and in plaintiffs' motion for summary adjudication.

In addressing the above matters, the court shall treat the following as established: (1) Saturday is not a "business day" within the meaning of section 31108(a); (2) under all of the holding periods outlined in section 31108(a), a shelter must hold an impounded dog exclusively for owner redemption for the first three business days of the holding period, not including the day of impoundment, and may then make the dog available for owner redemption or adoption beginning on the fourth business day of the holding period; and (3) CCCAS did not hold Purifoy's dog for the minimum holding period specified in section 31108(a).

Plaintiffs shall recover their costs on appeal.

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Jenkins, J.

We concur:

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McGuinness, P. J.

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Pollak, J.

*Purifoy et al. v. Howell et al.*, A123856

Trial Court:

Superior Court, Contra Costa County

Trial Judge:

Hon. Joyce Cram, Judge

Counsel for Appellant:

Corey A. Evans, EVANS & PAGE

Counsel for Respondent:

Silvano B. Marchesi, County Counsel  
Steven P. Rettig, Deputy County Counsel,  
Contra Costa County

**Tab 9**

**Assembly Bill No. 222**

**CHAPTER 97**

An act to amend Sections 221.1, 492, 4171, 31108, 31752, and 77067 of the Food and Agricultural Code, relating to agriculture.

[Approved by Governor July 25, 2011. Filed with  
Secretary of State July 25, 2011.]

LEGISLATIVE COUNSEL'S DIGEST

AB 222, Committee on Agriculture. Food and Agriculture: omnibus bill.

(1) Existing law establishes the Department of Food and Agriculture Fund, a continuously appropriated fund used for specified purposes relating to enforcement of various provisions of law relating to various agriculture programs. Notwithstanding those provisions, existing law requires the Department of Food and Agriculture to establish all permanent positions within the department with the Controller's office pursuant to standard state administrative practices, and to report to the chairs of the fiscal committees of the Legislature, no later than January 10, 2005, on the positions established and funded, as specified.

Existing law also establishes the Food Biotechnology Task Force and authorizes the task force to request particular agencies to lead the effort to evaluate various factors related to food biotechnology. Existing law requires the task force to report the issues studied, findings, basis for their findings, and recommendations to the Governor and the Legislature by January 1, 2003.

This bill would delete the obsolete reporting requirements from these provisions.

(2) Existing law divides the state into agricultural districts, as specified, and provides for district agricultural associations, which are state institutions. Existing law authorizes the 50th District Agricultural Association, with the consent of the Secretary of Food and Agriculture, to enter into a joint powers agreement for, among other purposes, the purpose of creating a joint powers agency to operate, maintain, and improve the facilities and functions of the 50th District Agricultural Association. Existing law requires, prior to the commencement of the joint powers agreement, the parties to the agreement and the Department of Food and Agriculture to ensure that every employee in the civil service of the 50th District Agricultural Association is provided with the option of continuing his or her employment with the state. Existing law requires the joint powers agency to contract with the department for the services of the employee who chooses to continue his or her employment with the state, consistent with his or her civil service classification and status.

This bill would authorize the joint powers agency to contract with the department or the 50th District Agricultural Association for the services of an employee, consistent with his or her civil service classification and status.

(3) Existing law requires that the holding period for a stray dog or a stray cat impounded in a shelter be 6 business days, not including the day of impoundment, with exceptions, as provided.

This bill would define the term "business day" for purposes of these provisions as any day that a public or private shelter is open to the public for at least 4 hours, excluding state holidays.

(4) Existing law establishes the California Walnut Commission, composed of 8 walnut producers, 4 walnut handlers, and one member of the public. Existing law requires the commission to elect alternate members, and provides for the appointment of ex officio members.

Existing law provides that each member of the commission or each alternate member serving in place of a member, except for ex officio government members, and each member of a committee established by the commission who is a nonmember of the commission, may receive per diem not to exceed \$100 per day, as established by the commission, for each day spent in actual attendance at, or in traveling to and from, meetings of the commission or committees of the commission, or on special assignment from the commission. Existing law also authorizes members of the commission to receive necessary traveling expenses and meal allowances, as approved by the commission.

This bill would delete the provision for a \$100 per diem for members, alternate members, and committee members, and would instead provide that members of the commission may receive an amount not to exceed the reasonable and necessary traveling expenses and meal allowances, as established by the commission.

*The people of the State of California do enact as follows:*

SECTION 1. Section 221.1 of the Food and Agricultural Code is amended to read:

221.1. Notwithstanding Section 221, the department shall establish all permanent positions with the Controller's office, pursuant to standard state administrative practices.

SEC. 2. Section 492 of the Food and Agricultural Code is amended to read:

492. (a) The Legislature hereby creates the Food Biotechnology Task Force. The task force shall be cochaired by the Secretary of California Health and Human Services, and the Secretary of the California Department of Food and Agriculture. The task force shall consult with appropriate state agencies and the University of California. The Department of Food and Agriculture shall be the lead agency.

(b) An advisory committee shall be appointed by the task force to provide input on issues reviewed by the task force. The advisory committee shall

consist of representatives from consumer groups, environmental organizations, farmers, ranchers, representatives from the biotechnology industry, researchers, organic farmers, food processors, retailers, and others with interests in the issues surrounding biotechnology.

(c) The Department of Food and Agriculture shall make funds available to other agencies to accomplish the purposes of this article and shall contract, where appropriate, with the California Council on Science and Technology, the University of California, or other entities to review issues evaluated by the task force or support activities of the advisory committee.

(d) The task force may request particular agencies to lead the effort to evaluate various factors related to food biotechnology. As funding becomes available, the task force shall evaluate factors including all of the following:

(1) Definition and categorization of food biotechnology and production processes.

(2) Scientific literature on the subject, and a characterization of information resources readily available to consumers.

(3) Issues related to domestic and international marketing of biotechnology foods such as the handling, processing, manufacturing, distribution, labeling, and marketing of these products.

(4) Potential benefits and impacts to human health, the state's economy, and the environment accruing from food biotechnology.

(5) Existing federal and state evaluation and oversight procedures.

(e) An initial sum of one hundred twenty-five thousand dollars (\$125,000) is hereby appropriated from the General Fund for disbursement to the Department of Food and Agriculture. It is the intent of the Legislature to make further funds available to accomplish the purposes contained in this article.

SEC. 3. Section 4171 of the Food and Agricultural Code is amended to read:

4171. (a) Notwithstanding any other provision of law, the 50th District Agricultural Association, with the consent of the secretary, may enter into a joint powers agreement pursuant to Chapter 5 (commencing with Section 6500) of Division 7 of Title 1 of the Government Code for the purpose of creating a joint powers agency to operate, maintain, and improve the facilities and functions of the 50th District Agricultural Association. This joint powers agency's duties shall include planning, designing, and constructing real property improvements, including new construction, alteration, extension, betterment, and repair, and purchasing fixed and movable equipment related to the facilities and functions of the 50th District Agricultural Association.

(b) The joint powers agency may accept the donation of, acquire, own, sell, or lease real property, and may pledge its property or revenue for the sale of bonds to construct, equip, and furnish the facilities, parking facilities, and any betterments, improvements, and facilities related thereto.

(c) The joint powers agency may make and enter into contracts and employ agents and employees. The joint powers agency may manage, maintain, and operate the facilities, or may enter into management contracts for the operation of the facilities. The planning, designing, and constructing

of these improvements, and the agency's other duties, as specified in this section, shall be undertaken in accordance only with those restrictions applicable to the joint powers agency.

(d) Prior to the commencement of the joint powers agreement, the parties to the agreement and the department shall ensure that every employee in the civil service of the 50th District Agricultural Association is provided with the option of continuing his or her employment with the state, or of accepting a position as an employee of the joint powers agency.

(1) With respect to an employee who chooses to continue his or her employment with the state, the employee shall continue to be subject to all of the provisions governing civil service employees, and, additionally, all of the following shall apply:

(A) The joint powers agency shall contract with the department or the 50th District Agricultural Association for the services of the employee, consistent with his or her civil service classification and status.

(B) The employee has the right to continue to provide services to the joint powers agency pursuant to that contract during the time the employee continues in the civil service classification he or she held at the time of the employee's election.

(2) With respect to an employee who chooses to leave his or her employment with the state and become an employee of the joint powers agency, those employees are not employees of the state, and are not subject to the requirements of Chapter 10.3 (commencing with Section 3512) and Chapter 10.5 (commencing with Section 3525) of Division 4 of Title 1 of the Government Code.

(3) If a position filled by a civil service employee pursuant to contract with the department becomes vacant, the joint powers agency may fill the position with a non-civil-service employee.

(e) If the joint powers agency contracts with another entity for the operation or management of the facilities, the requirements of subdivision (d) shall apply to the new entity prior to commencement of any agreement.

(f) The State of California is not liable for any debts, liabilities, settlements, liens, or any other obligations incurred by or imposed upon the joint powers agency. The joint powers agreement executed pursuant to this section shall expressly provide that the General Fund and the Fair and Exposition Fund shall be held harmless from all debts, liabilities, settlements, judgments, or liens incurred by the joint powers agency, and that neither the state nor any agency or division thereof shall be liable for any contract, tort, action or inaction, error in judgment, mistake, or other act taken by the joint powers agency, or any of its employees, agents, servants, invitees, guests, or anyone acting in concert with, or on the behalf of, the joint powers agency.

SEC. 4. Section 31108 of the Food and Agricultural Code is amended to read:

31108. (a) The required holding period for a stray dog impounded pursuant to this division shall be six business days, not including the day of impoundment, except as follows:

(1) If the public or private shelter has made the dog available for owner redemption on one weekday evening until at least 7 p.m. or one weekend day, the holding period shall be four business days, not including the day of impoundment.

(2) If the public or private shelter has fewer than three full-time employees or is not open during all regular weekday business hours, and if it has established a procedure to enable owners to reclaim their dogs by appointment at a mutually agreeable time when the public or private shelter would otherwise be closed, the holding period shall be four business days, not including the day of impoundment.

Except as provided in Section 17006, stray dogs shall be held for owner redemption during the first three days of the holding period, not including the day of impoundment, and shall be available for owner redemption or adoption for the remainder of the holding period.

(b) Except as provided in Section 17006, any stray dog that is impounded pursuant to this division shall, prior to the euthanasia of that animal, be released to a nonprofit, as defined in Section 501(c)(3) of the Internal Revenue Code, animal rescue or adoption organization if requested by the organization prior to the scheduled euthanasia of that animal. The public or private shelter may enter into cooperative agreements with any animal rescue or adoption organization. In addition to any required spay or neuter deposit, the public or private shelter, at its discretion, may assess a fee, not to exceed the standard adoption fee, for animals adopted or released.

(c) During the holding period required by this section and prior to the adoption or euthanasia of a dog impounded pursuant to this division, a public or private shelter shall scan the dog for a microchip that identifies the owner of that dog and shall make reasonable efforts to contact the owner and notify him or her that his or her dog is impounded and is available for redemption.

(d) As used in this division, a "business day" includes any day that a public or private shelter is open to the public for at least four hours, excluding state holidays.

SEC. 5. Section 31752 of the Food and Agricultural Code is amended to read:

31752. (a) The required holding period for a stray cat impounded pursuant to this division shall be six business days, not including the day of impoundment, except as follows:

(1) If the public or private shelter has made the cat available for owner redemption on one weekday evening until at least 7 p.m. or one weekend day, the holding period shall be four business days, not including the day of impoundment.

(2) If the public or private shelter has fewer than three full-time employees or is not open during all regular weekday business hours, and if it has established a procedure to enable owners to reclaim their cats by appointment at a mutually agreeable time when the public or private shelter would otherwise be closed, the holding period shall be four business days, not including the day of impoundment.

Except as provided in Sections 17006 and 31752.5, stray cats shall be held for owner redemption during the first three days of the holding period, not including the day of impoundment, and shall be available for owner redemption or adoption for the remainder of the holding period.

(b) Except as provided in Section 17006, any stray cat that is impounded pursuant to this division shall, prior to the euthanasia of that animal, be released to a nonprofit, as defined in Section 501(c)(3) of the Internal Revenue Code, animal rescue or adoption organization if requested by the organization prior to the scheduled euthanasia of that animal. In addition to any required spay or neuter deposit, the public or private shelter, at its discretion, may assess a fee, not to exceed the standard adoption fee, for animals adopted or released. The public or private shelter may enter into cooperative agreements with any animal rescue or adoption organization.

(c) During the holding period required by this section and prior to the adoption or euthanasia of a cat impounded pursuant to this division, a public or private shelter shall scan the cat for a microchip that identifies the owner of that cat and shall make reasonable efforts to contact the owner and notify him or her that his or her cat is impounded and is available for redemption.

(d) As used in this division, a "business day" includes any day that a public or private shelter is open to the public for at least four hours, excluding state holidays.

SEC. 6. Section 77067 of the Food and Agricultural Code is amended to read:

77067. No member of the commission or of any committee established by the commission that may include nonmembers of the commission shall receive a salary. Except for ex officio government members, the members may receive an amount not to exceed reasonable and necessary traveling expenses and meal allowances, as established by the commission, for each day spent in actual attendance at, or in traveling to and from, meetings of the commission or committees of the commission, or on special assignment for the commission, as approved by the commission.

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**Tab 10**

City of Hayward

Legislatively Mandated Animal Adoption Program

FY 1998-99 through FY 2007-08 / Excluding FY 2003-04 & FY 2004-05

Audit ID #: S09-MCC-058

**Acquiring Space and Facilities / Materials/Supplies**

**Finding #2 Summary**

<u>Acquiring Space and Facilities</u>	<u>Actual Costs Claimed</u>	<u>Allowable Per Audit</u>	<u>Audit Adjustments</u>
Pre-Exit Conference I.3.1	\$ 520,352	\$ 281,182	\$ (239,170)
Post Exit Conference Adj. A.S.3	-	14,485	14,485
Final Report (05/06/2011)	<u>\$ 520,352</u>	<u>\$ 295,667</u>	<u>\$ (224,685)</u>

W/P I.3.1

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058

**Acquiring Space/Facility - Materials/Supplies**

	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08
Eligible- Dogs & Cats	N/A	1,160	1,162	1,367	899	1,328	1,205	1,001
Eligible - Other	54	54	19	56	50	71	91	39
	54	1,214	1,181	1,423	949	1,399	1,296	1,040
1/2 of year	27							

I.4.3

Eligible animals from Care and Maintenance.  
 \*\* Overlooked during exit : Dogs & Cats are not eligible.

**Audit Adjustments per Fiscal year - Acquisition of Additional Space - Materials & Supplies**

	FY 1998-99	FY 1999-00	FY 2000-01	TOTAL
<b>Acquisition of Additional Claimed</b>				
Eligible animals		2,091	2,075	
Total # of Animals		4,177	4,908	
Pro rata percentage	100.00%	50.10%	42.30%	
Cost of facility per year	\$ 40,633	\$ 702,837	\$ 289,605	
Claimed eligible cost	\$ 40,633	\$ 352,121	\$ 122,503	\$ 515,257
<b>Allowable</b>				
Eligible animals	27	1,214	1,181	
Total # of Animals	4,431	4,431	5,024	
Pro rata percentage	0.61%	27.40%	23.51%	
Cost of facility per year	\$ 40,633	\$ 702,837	\$ 354,155	
Allowable eligible cost	\$ 248	\$ 192,577	\$ 83,262	\$ 276,087

I.4.3  
J.4.1

Audit Adjustment	FY 1998-99	FY 1999-00	FY 2000-01	TOTAL
	\$ (40,385)	\$ (159,544)	\$ (39,241)	\$ (239,170)

I.3.PS

I.3.5 I.3.PS EX.5 E.3.1  
**Pre Saturday Decision**

**Audit Adjustments per Fiscal year - Acquisition of Additional Space - Materials & Supplies**

	FY 1998-99	FY 1999-00	FY 2000-01	TOTAL
<b>Acquisition of Additional Claimed</b>				
Eligible animals		2,091	2,075	
Total # of Animals		4,177	4,908	
Pro rata percentage	100.00%	50.10%	42.30%	
Cost of facility per year	\$ 40,633	\$ 702,837	\$ 289,605	
Claimed eligible cost	\$ 40,633.00	\$ 352,121	\$ 122,503	\$ 515,257
<b>Allowable</b>				
Eligible animals	1,584	1,584	1,701	
Total # of Animals	4,431	4,431	5,024	
Pro rata percentage	35.75%	35.75%	33.86%	
Cost of facility per year	\$ 40,633	\$ 702,837	\$ 354,155	
Allowable eligible cost	\$ 14,526	\$ 251,264	\$ 119,917	\$ 385,707
<b>Audit Adjustment</b>				
	\$ (26,107)	\$ (100,857)	\$ (2,586)	\$ (129,550)

I.4.3  
J.4.1

\* 1999-00: \$265,950 in revenues. Money received from the State of California. The shelter did not offset this revenue in their claim.  
 \* 2000-01: \$29,550 revenues. Money received from the State of California. The shelter did not offset this revenue in their claim.  
 \* \$35,000 in Donations?

In FY 1999-00: 2091 eligible euthanized animals /4177 total animals = 50.06% But claimed 50.10%  
 In FY 2000-01 2075 eligible euthanized animals /4908 total animals = 42.28% But claimed 42.30%

I.3.PS

I.3.1 179



W/P I.3.1

City of Hayward  
Legislatively Mandated Animal Adoption Program  
FY 1999-00  
Audit ID # S09-MCC-058  
Acquiring Space/Facility - Materials/Supplies

Revenue From State	\$ (265,950.00)
REC TRF To Animal Cont	
Revenues	<u>(265,950.00)</u>
Project Revenues	(510.00)
Payroll Dist Sal & Ben -Admin General	2,526.36
Blueprints	2,313.65
Design	\$ 9,017.69
Drafting Drawing Contract	169.83

Philip Henry - Architect	
Design Drafting Consultant	\$ 18,879.35
	31290
	309.97
	4960
	630
	<u>56,069.32</u>

Inspection-Testing Construction 22,851.53

Outside Services	
Showline Pet Tubs	1,500.00
Clark Cages Inc	1,910.00
Signet Testing Labs	424.00
Invoice # 103042	131.59
Shore line company	50,970.25
Signet Testing Labs	212.00
	<u>55,147.84</u>

Contract Construction	
Sevan Construction	72,630.00
	110,745.00
	140,226.52
	148,743.00
	81,454.50
Contract construction	<u>553,799.02</u>

City Labor Expense 107.23

City materials/Field Supplies

City Equipment expense 834.65

SUBTOTAL 702,837.12

State Revenue and Project Revenue (266,460.00)

Activity TOTAL 436,377.12

\* \$265,950 in offsetting revenues. Money received from the State of California.

w/p I.3.1

City of Hayward  
Legislatively Mandated Animal Adoption Program  
FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
Audit ID # S09-MCC-058  
Acquiring Space/Facility - Materials/Supplies

Revenue From State \$ (29,550.00)

REC TRF To Animal Cont (17,000.00)  
(14,000.00)  
(4,000.00) (35,000.00)

Revenues (64,550.00)

Payroll Dist Sal & Ben -Admin General 650.59

Phillip Henry - Architect 500  
2392.5  
3070

Design Drafting Consultant 5,962.50

Inspection-Testing Construction 18,634.61

Outside Services

T Kennel Systems 16,110.00  
T Kennel Systems 41,475.00  
Danco Waterproofing 670.00  
Bel Aire Engineering 2,905.00  
T Kennel Systems 1,300.00  
Bel Aire Engineering 1,245.00  
Bel Aire Engineering (1,245.00)  
Bel Aire Engineering 1,245.00  
Bay Area Fence Company 4,863.00  
Bel Aire Engineering 8,289.58  
Markison Plumbing 1,680.00  
Markison Plumbing 153.00

78,690.58

Contract Construction

Sevan Construction 197,252.84  
49,205.25  
246,458.09

City Labor Expense 1,339.67

City materials/Field Supplies 1,964.62

City Equipment expense 454.13

SUBTOTAL 354,154.79

State Revenue and Project Revenue (64,550.00)

Activity TOTAL 289,604.79

\* \$29,550 of offsetting revenues. Money received from the State of California.

**1998-99**

Phillip Henry Architect-	12,934.75	
Phillip Henry Architect-	20,259.20	
Design Drafting -Consultant		33,193.95

**1999-00**

Philip Henry - Architect		
Design Drafting Consultant	\$ 18,879.35	
	31290	
	309.97	
	4960	
	630	
		56,069.32

**Outside Services**

Showline Pet Tubs	1,500.00	
Clark Cages Inc	1,910.00	
Signet Testing Labs	424.00	
Invoice # 103042	131.59	
Shore line company	50,970.25	
Signet Testing Labs	212.00	
		55,147.84

**Contract Construction**

Sevan Construction		
	72,630.00	
	110,745.00	
	140,226.52	
	148,743.00	
	81,454.50	
Contract construction		553,799.02

**2000-01**

REC TRF To Animal Cont	(17,000.00)	* these are some sort of transfers to the animal
	(14,000.00)	shelter. We are just wondering what they are from?
	(4,000.00)	

**Outside Services**

T Kennel Systems	16,110.00	
T Kennel Systems	41,475.00	
Bel Aire Engineering	2,905.00	
Bay Area Fence Company	4,863.00	
Bel Aire Engineering	8,289.58	

**Contract Construction**

Sevan Construction	197,252.84	
	49,205.25	
		246,458.09

\$ 944,668.22

City of Hayward  
 Animal Adoption Program  
 FY 1998-99 through FY 2007-08 (excluding FY 2003-04 and 2004-05)

**Analysis of Changes to Allowable costs - After Exit Conference to Draft Report and to Final Report**

Cost Component	Exit Conference Allowable Costs	Draft Report Allowable Costs	Difference	Comments	Final Report Allowable Costs	Difference	Comments
Policies & Procedures	\$ 333	333	\$ -		\$ 333	\$ -	
Training	5,698	7,258	1,560	Removed contract services finding - immaterial	7,258	-	
Computer Software	6,387	4,483	(1,904)	Reclassified \$1,904 to Procuring Equipment	4,483	-	
Acquiring Space/Facility	390,780	281,182	(109,598)	Saturday business day issue - changes to eligible animals	295,667	14,485	FY 2000-01 The reimbursement ratio changed. The total number of animals used in the calculation should have been 4,279 instead of 5,024.
Care of Dogs & Cats	111,028	133,467	22,439	Saturday business day issue - changes to eligible animals	133,467	-	
Care of Other Animals	13,421	13,940	519	Saturday business day issue - changes to eligible animals	13,940	-	
Holding Period	339,314	340,782	1,468	Increased indirect costs	340,782	-	
Feral Cats	14,119	14,210	91	Increased indirect costs	14,210	-	
Lost and Found Lists	46,722	47,042	320	Increased indirect costs	47,042	-	
Non-Medical Records	72,011	72,394	383	Increased indirect costs	72,394	-	
Veterinary Care	96,587	87,832	(8,755)	Saturday business day issue - changes to eligible animals	87,832	-	
Procuring Equipment	22,299	6,723	(15,576)	Application of applicable pro-rata percentages	6,723	-	
Offsetting Revenues	(36,468)	-	36,468	Removed offsets for City of San Leandro mandate claims	-	-	
<b>Total</b>	<b>\$ 1,082,231</b>	<b>\$ 1,009,646</b>	<b>\$ (72,585)</b>			<b>\$ 14,485</b>	

A.5.2

14,485  
 A6.PS

- EX.2
- EX.4
- EX.5
- EX.6
- EX.7
- EX.8
- EX.9
- EX.10
- EX.11
- EX.12
- EX.13

## **Tab 11**

City of Hayward

Legislatively Mandated Animal Adoption Program

FY 1998-99 through FY 2007-08 / Excluding FY 2003-04 & FY 2004-05

Audit ID #: S09-MCC-058

**Care and Maintenance of Dogs & Cats and Other Animals - Actual Cost Method**

**Finding #3 Summary**

<u>Care and Maintenance</u>	<u>Actual Costs Claimed</u>	<u>Allowable Per Audit</u>	<u>Audit Adjustments</u>
Dogs and Cats     I, 4.3	\$ 470,709	\$ 133,467	\$ (337,242)
Other Animals     ↓	24,049	13,940	(10,109)
Total	<u>\$ 494,758</u>	<u>\$ 147,407</u>	<u>\$ (347,351)</u>

W/P I.4.3

	Fiscal Year								Total
	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	
<b>Claimed total annual costs:</b>									
Labor						\$ 392,717	\$ 471,565	\$ 479,517	
Food and supplies						36,552	36,552	36,552	
<b>Total annual cost</b>	<b>\$ 62,065</b>	<b>\$ 2,161,262</b>	<b>\$ 345,325</b>	Unknown	\$ 267,443	\$ 429,269	\$ 508,117	\$ 516,069	
<b>Claimed Annual census:</b>									
Total Census	2,190	43,435	71,540	Unknown	26,098	28,322	23,717	76,484	
<b>Claimed cost per animal per day: Total annual cost divided by total annual census</b>	<b>\$ 28.3402</b>	<b>\$ 49.7585</b>	<b>\$ 4.8270</b>	Unknown	\$ 10.2478	\$ 15.1567	\$ 21.4242	\$ 6.7492	
<b>Allowable total annual costs:</b>									
Labor	\$ 209,718	\$ 173,631	\$ 179,297	\$ 228,023	\$ 288,976	\$ 394,992	\$ 605,804	\$ 620,142	
Food and supplies	69,780	69,780	69,780	69,780	69,780	59,233	89,812	83,763	
<b>Total annual cost</b>	<b>\$ 279,498</b>	<b>\$ 243,411</b>	<b>\$ 249,077</b>	<b>\$ 297,803</b>	<b>\$ 358,756</b>	<b>\$ 454,225</b>	<b>\$ 695,676</b>	<b>\$ 703,905</b>	
<b>Allowable annual census:</b>									
Total Census	76,830	76,830	60,789	72,492	77,031	95,977	76,676	78,012	
<b>Allowable cost per animal per day: Total annual cost divided by total annual census</b>	<b>\$ 3.64</b>	<b>\$ 3.17</b>	<b>\$ 4.10</b>	<b>\$ 4.11</b>	<b>\$ 4.66</b>	<b>\$ 4.73</b>	<b>\$ 9.07</b>	<b>\$ 9.02</b>	

<b>Claimed for dogs and cats:</b>									
Cost per animal	N/A	\$ 52,1300	\$ 48,0669	\$ 56,1020	\$ 10,4400	\$ 14,7974	\$ 21,4240	\$ 21,4240	6,7281
Eligible animals	N/A	1,008	1,038	1,161	1,519	1,428	1,082	1,082	1131
Increased days	N/A	2	2	2	2	2	2	2	2
<b>Total allowable</b>		<b>\$ 105,094</b>	<b>\$ 99,787</b>	<b>\$ 130,269</b>	<b>\$ 31,717</b>	<b>\$ 42,261</b>	<b>\$ 46,362</b>	<b>\$ 15,219</b>	<b>\$ 470,709</b>
<b>Allowable costs for dogs and cats:</b>									
Cost per animal	\$ 3.64	\$ 3.17	\$ 4.10	\$ 4.11	\$ 4.66	\$ 4.73	\$ 9.07	\$ 9.02	
Eligible animals	N/A	1,160	1,162	1,367	899	1,328	1,205	1,001	
Increased days	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
<b>Total allowable</b>		<b>\$ 11,032</b>	<b>\$ 14,293</b>	<b>\$ 16,855</b>	<b>\$ 12,568</b>	<b>\$ 18,844</b>	<b>\$ 32,788</b>	<b>\$ 27,087</b>	<b>\$ 133,467</b>
<b>Audit adjustment</b>	<b>\$ -</b>	<b>\$ (94,062)</b>	<b>\$ (85,494)</b>	<b>\$ (113,414)</b>	<b>\$ (19,149)</b>	<b>\$ (23,417)</b>	<b>\$ (13,574)</b>	<b>\$ 11,888</b>	<b>\$ (337,242)</b>

<b>Claimed for other animals:</b>									
Cost per animal	\$ 28.3402	\$ 5.0959	\$ 5.4269	\$ 7.5050	\$ 6.5125	\$ 1.8494	\$ 21.4242	\$ 6.7998	
Eligible animals	7.5	75	79	104	64	257	144	34	
Increased days	4	4	4	4	4	4	4	4	
<b>Total claimed</b>	<b>\$ 850</b>	<b>\$ 1,529</b>	<b>\$ 1,715</b>	<b>\$ 3,122</b>	<b>\$ 1,667</b>	<b>\$ 1,901</b>	<b>\$ 12,340</b>	<b>\$ 925</b>	<b>\$ 24,049</b>
<b>Allowable for other animals:</b>									
Cost per animal	\$ 3.64	\$ 3.17	\$ 4.10	\$ 4.11	\$ 4.66	\$ 4.73	\$ 9.07	\$ 9.02	
Eligible animals	54	54	19	56	50	71	91	39	
Increased days	6	6	6	6	6	6	6	6	
<b>Total allowable</b>	<b>\$ 1,179</b>	<b>\$ 1,027</b>	<b>\$ 467</b>	<b>\$ 1,381</b>	<b>\$ 1,398</b>	<b>\$ 2,015</b>	<b>\$ 4,952</b>	<b>\$ 2,111</b>	<b>\$ 13,941</b>
1/2 of the year	\$ 590								
<b>Audit adjustment</b>	<b>\$ (260)</b>	<b>\$ (502)</b>	<b>\$ (1,248)</b>	<b>\$ (1,741)</b>	<b>\$ (269)</b>	<b>\$ 114</b>	<b>\$ (7,388)</b>	<b>\$ 1,186</b>	<b>\$ (10,108)</b>
<b>Total claimed</b>	<b>\$ 850</b>	<b>\$ 106,623</b>	<b>\$ 101,502</b>	<b>\$ 133,391</b>	<b>\$ 33,384</b>	<b>\$ 44,162</b>	<b>\$ 58,702</b>	<b>\$ 16,144</b>	<b>\$ 494,758</b>
<b>Total allowed</b>	<b>590</b>	<b>12,059</b>	<b>14,760</b>	<b>18,236</b>	<b>13,966</b>	<b>20,859</b>	<b>37,740</b>	<b>29,198</b>	<b>147,408</b>
<b>Total adjustment</b>	<b>\$ (260)</b>	<b>\$ (94,564)</b>	<b>\$ (86,742)</b>	<b>\$ (115,155)</b>	<b>\$ (19,418)</b>	<b>\$ (23,303)</b>	<b>\$ (20,962)</b>	<b>\$ 13,054</b>	<b>\$ (347,350)</b>

**FINDING 4 - Unallowable care and maintenance costs**

	Fiscal Year								Total	
	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08		
<b>Dogs &amp; Cats</b>										
Claimed	\$ -	\$ 105,094	\$ 99,787	\$ 130,269	\$ 31,717	\$ 42,261	\$ 46,362	\$ 15,219	\$ 470,709	470709
Allowable cost	-	11,032	14,293	16,855	12,568	18,844	32,788	27,087	133,467	\$ 112,173
<b>Total adjustment</b>	<b>\$ -</b>	<b>\$ (94,062)</b>	<b>\$ (85,494)</b>	<b>\$ (113,414)</b>	<b>\$ (19,149)</b>	<b>\$ (23,417)</b>	<b>\$ (13,574)</b>	<b>\$ 11,888</b>	<b>\$ (337,242)</b>	<b>\$ (358,536)</b>
<b>Other animals</b>										
Claimed	\$ 850	\$ 1,529	\$ 1,715	\$ 3,122	\$ 1,667	\$ 1,901	\$ 12,340	\$ 925	\$ 24,049	24049
Allowable cost	590	1,027	467	1,381	1,398	2,015	4,952	2,111	13,941	\$ 13,554
<b>Total adjustment</b>	<b>\$ (260)</b>	<b>\$ (502)</b>	<b>\$ (1,248)</b>	<b>\$ (1,741)</b>	<b>\$ (269)</b>	<b>\$ 114</b>	<b>\$ (7,388)</b>	<b>\$ 1,186</b>	<b>\$ (10,108)</b>	<b>\$ (10,495)</b>
<b>Total claimed</b>	<b>\$ 850</b>	<b>\$ 106,623</b>	<b>\$ 101,502</b>	<b>\$ 133,391</b>	<b>\$ 33,384</b>	<b>\$ 44,162</b>	<b>\$ 58,702</b>	<b>\$ 16,144</b>	<b>\$ 494,758</b>	<b>\$ 494,758</b>
<b>Total allowed</b>	<b>590</b>	<b>12,059</b>	<b>14,760</b>	<b>18,236</b>	<b>13,966</b>	<b>20,859</b>	<b>37,740</b>	<b>29,198</b>	<b>147,408</b>	<b>\$ 125,727</b>
<b>Total adjustment</b>	<b>\$ (260)</b>	<b>\$ (94,564)</b>	<b>\$ (86,742)</b>	<b>\$ (115,155)</b>	<b>\$ (19,418)</b>	<b>\$ (23,303)</b>	<b>\$ (20,962)</b>	<b>\$ 13,054</b>	<b>\$ (347,350)</b>	<b>\$ (368,031)</b>

E.3.1

I.3.1

Eligible number of animals

City of Hayward

Legislatively Mandated Animal Adoption Program

FY 1998-99

Audit ID # S09-MCC-058

Care and Maintenance of Dogs and Cats -Actual Cost Method

**I.4.PS**

**Step 1 - Labor - Actual Salaries, Benefits and Indirect costs**

Labor- Title, Name	Annual Salary	Audited Benefits	Audited Indirect Costs	Total Labor	Care	Labor
	<b>I.4.10</b> ACTUAL	<b>I.4.10</b> ACTUAL	<b>H.1.1</b> 23.70%		%	Allowed
	(a)	(b)	(c <sup>^</sup> )	(d)	(e)	(f)
			(a+b) *(IC Rate)	(a)+(b)+(^c)		(d)*(e)

sb Indirect cost rate applied to salaries and benefits

Sr. ACA, Jill Haddan	34,942.36	16,738.98	12,248.48	63,929.82	30%	19,178.95
Animal Care Attendants -						
Sean Farley 1	15,512.07	2,644.22	4,303.04	22,459.33	80%	17,967.46
Ricky Lee Kurts 2	9,564.53	1,407.01	2,600.25	13,571.79	80%	10,857.44
July Naval 3	35,384.79	14,602.41	11,846.97	61,834.17	80%	49,467.33
Pia Phoenix 4	33,539.73	15,946.41	11,728.22	61,214.36	80%	48,971.48
MaryLou Russell 5	34,416.22	15,558.38	11,843.98	61,818.58	80%	49,454.86
Marlene Swanson 6	12,127.59	1,838.17	3,309.89	17,275.65	80%	13,820.52
Candy Swart 7 <i>Hired 9/18/2000</i>	-	-	-	-	-	-
	<b>\$ 175,487.29</b>	<b>\$ 68,735.58</b>				<b>\$ 209,718.00</b>

City Data

**Step 2 - Food & Supplies**

Food \$ 8,752.00

Supplies 61,028.00 \* = average "actual" cost for FYs 2005-06 through 2007-08

**\$ 69,780.00**

City Data

**Step 3 - Total Annual Costs - Actual Salaries, Benefits and Indirect Costs plus Food and Supplies**

Food & Supplies \$ 69,780.00

Labor Allowed 209,718.00

Total Annual Cost \$ 279,498.00

City Data

**Step 4 - Annual Census - Dogs, Cats and Other Animals**

Annual Census Dogs & Cats	AVERAGE	1.4.3
	70,641	91.94%
City Data		
41,245		

Annual Census Other Animals	AVERAGE	
	6,189	8.06%
City Data		
41,245		

Annual Census for ALL Animals	76,830	100.00%
City Data		
82,490		

**Beginning July 1, 1999 - Maintenance for Dogs & Cats not reimbursable for this FY**

Annual Census for DOGS & CATS	Total Annual Cost	Annual Census Percentages - DOGS & CATS	Eligible cost of care for DOGS & CATS	Cost per Animal per Day DOGS & CATS		Number of Increased Days DOGS & CATS Animals	Cost Allowed for Care and Maintenance of DOGS & CATS
(a)	(b)	(^c)	(d)= (b)*(^c)	(e)= (d)/(a)		(g)	(h)= (e)*(f)*(g)
70,641	\$ 279,498.00	91.94%	\$ 256,970.00	\$ 3.64		3	\$ 16,609

Not reimbursable This FY

**Beginning January 1, 1999 - Only half of the year is reimbursable for this FY.**

Annual Census for OTHER Animals	Total Annual Cost	Annual Census Percentages - OTHER Animals	Eligible cost of care for OTHER Animals	Cost per Animal per Day OTHER Animals		Number of Increased Days OTHER Animals	Care & Maintenance Cost of OTHER Animals
(a)	(b)	(^c)	(d)= (b)*(^c)	(e)= (d)/(a)		(g)	(h)= (e)*(f)*(g)
6,189	\$ 279,498.00	8.06%	\$ 22,528.00	\$ 3.64		6	\$ 1,179

Reimbursable 1/2 of the Year

City of Hayward  
Legislatively Mandated Animal Adoption Program  
FY 1998-99  
Audit ID # S09-MCC-058  
Care and Maintenance of Dogs and Cats -Actual Cost Method

**Step 7**

590.0

Claimed  
\$ 850

Audit Adjustment  
\$ (260)

All methodologies and numbers contingent on management approval.

**EX.2**

City of Hayward

Legislatively Mandated Animal Adoption Program

FY 1999-00

Audit ID # S09-MCC-058

Care and Maintenance of Dogs and Cats -Actual Cost Method

**I.4.PS**

**Step 1 - Labor - Actual Salaries, Benefits and Indirect costs**

Labor- Title, Name	Annual Salary	Audited Benefits	Audited Indirect Costs	Total Labor	Care	Labor
	<b>I.4.10</b>	<b>I.4.10</b>	<b>H.1.1</b>			
	ACTUAL	ACTUAL	18.50%		%	Allowed
	(a)	(b)	(c <sup>^</sup> )	(d)	(e)	(f)
			(a+b) *(IC Rate)	(a)+(b)+(c)		(d)*(e)

sb Indirect cost rate applied to salaries and benefits

Sr. ACA, Jill Haddan	33,155.18	14,338.16	8,786.27	56,279.61	0%	-
<b>Animal Care Attendants -</b>						
Ricky Lee Kurts 1	28,833.71	4,269.76	6,124.14	39,227.61	80%	31,382.09
July Naval 2	35,425.02	13,309.97	9,015.97	57,750.96	80%	46,200.77
Pia Phoenix 3	30,161.57	13,045.46	7,993.30	51,200.33	80%	40,960.26
MaryLou Russell 4	33,349.60	13,289.74	8,628.28	55,267.62	80%	44,214.09
Marlene Swanson 5	9,958.94	1,511.74	2,122.08	13,592.76	80%	10,874.20
Candy Swart 6	Hired 9/18/2000					
	<b>\$ 170,884.02</b>	<b>\$ 59,764.83</b>				<b>\$ 173,631.00</b>

**Step 2 - Food & Supplies**

Food **\$ 8,752.00**

Supplies **61,028.00**

\* = average "actual" cost for FYs 2005-06 through 2007-08

**\$ 69,780.00**

**Step 3 - Total Annual Costs- Actual Salaries, Benefits and Indirect Costs plus Food and Supplies**

Labor Allowed	\$ 173,631.00
Food & Supplies Allowed	69,780.00
<b>Total Annual Cost</b>	<b>\$ 243,411.00</b>

**Step 4 - Annual Census - Dogs, Cats and Other Animals**

Averaged data from later years	Annual Census Percentages
Annual Census Dogs & Cats	91.94%
City Data	
41,245	

Annual Census Other Animals	8.06%
City Data	
2,190	

Annual Census for ALL Animals	100.00%
City Data	
43,435	

**Step 5 - Costs Allowed for Care and Maintenance of DOGS & CATS**

Annual Census for ALL Animals	Total Annual Cost	Annual Census Percentages - DOGS & CATS	Eligible cost of care for DOGS & CATS	Cost per Animal per Day DOGS & CATS	Number of Increased Days DOGS & CATS	Cost Allowed for Care and Maintenance of DOGS & CATS
(a)	(b)	(^c)	(d)= (b)*(^c)	(e)= (d)/(a)	(g)	(h)= (e)*(f)*(g)
70,641	\$ 243,411.00	91.94%	\$ 223,792.00	\$ 3.17	3.00	\$ 11,032.00
City Data			City Data	City Data	City Data	City Data
41,245			\$ 2,150,102.00	\$ 52.1300	2,016	\$ 105,094

**Step 6 - Costs Allowed for Care and Maintenance of OTHER Animals**

Annual Census for OTHER Animals	Total Annual Cost	Annual Census Percentages - OTHER Animals	Eligible cost of care for OTHER Animals	Cost per Animal per Day OTHER Animals	Number of Increased Days OTHER Animals	Care & Maintenance Cost of OTHER Animals
(a)	(b)	(^c)	(d)= (b)*(^c)	(e)= (d)/(a)	(g)	(h)= (e)*(f)*(g)
8,189	\$ 243,411.00	8.06%	\$ 19,619.00	\$ 3.17	6	\$ 1,027.00
City Data			(e)*(a)	City Data	City Data	City Data
2,190			\$ 11,160.00	\$ 5.0960	75	\$ 1,529.0

Total Annual Costs  
 \$ 2,161,262.00

W/P I.4.3

City of Hayward

Legislatively Mandated Animal Adoption Program

FY 1999-00

Audit ID # S09-MCC-058

Care and Maintenance of Dogs and Cats -Actual Cost Method

**Step 7**

12/05/99

All methodologies and numbers contingent on management approval.

Claimed

\$ 106,623

Audit Adjustment

\$ (94,564)

EX.2

W/P I.4.3

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 2000-01  
 Audit ID # S09-MCC-058  
 Care and Maintenance of Dogs and Cats -Actual Cost Method

**I.4.PS**

**Step 1 - Labor - Actual Salaries, Benefits and Indirect costs**

Labor- Title, Name	Annual Salary	Audited Benefits	Audited Indirect Costs	Total Labor	Care %	Labor Allowed
	<b>I.4.10</b>	<b>I.4.10</b>	<b>H.1.1</b>			
	ACTUAL	ACTUAL	19.50%		%	Allowed
	(a)	(b)	(c <sup>^</sup> )	(d)	(e)	(f)
			(a+b) *(IC Rate)	(a)+(b)+(^c)		(d)*(e)

sb Indirect cost rate applied to salaries and benefits

p Part-time employees

Sr. ACA, Jill Haddan	35,374.30	15,120.94	10,048.55	60,543.79	0%	-
Animal Care Attendants -						
Kathleen Duran-Diaz 1	15,407.11	2,278.44	3,519.42	21,204.97	80%	16,963.98
Cara Gerat 2	Hired 8/14/2001	-	-	-	80%	-
Carolina Hepworth 3	-	-	-	-	80%	-
Meisha Marcelini 4	Hired 9/11/2001	-	-	-	80%	-
William MC Gregor 5	5,252.04	777.40	1,199.86	7,229.30	80%	5,783.44
July Naval 6	38,474.23	14,266.41	10,495.39	63,236.03	80%	50,588.82
Aimee Nelson 7	32,775.46	8,974.51	8,308.24	50,058.21	80%	40,046.57
Michele Putzke 8	22,469.70	5,306.46	5,527.46	33,303.62	80%	26,642.89
Candy Swart 9	31,812.11	9,129.80	8,147.44	49,089.35	80%	39,271.48
Felipe Vitug 10	Hired 9/04/2001	-	-	-	-	-
Pricilla Ybarra 11	Hired 7/24/2001	-	-	-	-	-
	<b>\$ 181,564.95</b>	<b>\$ 55,853.96</b>				<b>\$ 179,297.18</b>

City Data

**Step 2 - Food & Supplies**

Food	\$ 8,752.00	
Supplies	61,028.00	* = average "actual" cost for FYs 2005-06 through 2007-08
	<b>\$ 69,780.00</b>	

**Step 3 - Total Annual Costs- Actual Salaries, Benefits and Indirect Costs plus Food and Supplies**

Labor Allowed	\$ 179,297.18
Food & Supplies Allowed	69,780.00
<b>Total Annual Cost</b>	<b>\$ 249,077.18</b>

Care and Maintenance of Dogs and Cats - Actual Cost Method

Step 4 - Annual Census - Dogs, Cats and Other Animals

**L.2.2**

Annual Census Percentages

Annual Census Dogs & Cats	<b>57,206</b>	94.11%
City Data	69,350	

Annual Census Other Animals	<b>3,583</b>	5.89%
City Data	2,190	

Annual Census for ALL Animals	<b>60,789</b>	100.00%
City Data	71,540	

Step 5 - Costs Allowed for Care and Maintenance of DOGS & CATS

Annual Census for DOGS & CATS	Total Annual Cost	Annual Census Percentages - DOGS & CATS	Eligible cost of care for DOGS & CATS	Cost per Animal per Day DOGS & CATS	Number of Increased Days DOGS & CATS	Cost Allowed for Care and Maintenance of DOGS & CATS
(a)	(b)	(^c)	(d)= (b)*(^c)	(e)= (d)/(a)	(g)	(h)= (e)*(f)*(g)
<b>57,206</b>	\$ 249,077.18	94.11%	\$ 234,407.00	\$ 4.10	3.00	<b>14,226</b>
City Data	69,350		(e)*(a) \$ 3,333,440.00	City Data \$ 48.0669	City Data 1,038	(e)*(f)*(g) \$ 99,787

**L.2.2**

**I.4.PS**

Step 6 - Costs Allowed for Care and Maintenance of OTHER Animals

Annual Census for OTHER Animals	Total Annual Cost	Annual Census Percentages - OTHER	Eligible cost of care for OTHER	Cost per Animal per Day OTHER	Number of Increased Days OTHER	Care & Maintenance Cost of OTHER
(a)	(b)	(^c)	(d)= (b)*(^c)	(e)= (d)/(a)	(g)	(h)= (e)*(f)*(g)
<b>3,583</b>	\$ 249,077.18	5.89%	\$ 14,671.00	\$ 4.09	6	<b>4,014</b>
City Data	2,190		(e)*(a) \$ 11,885.00	City Data \$ 5.4269	City Data 79	(e)*(f)*(g) \$ 1,715

**L.2.2**

**I.4.PS**

Total Annual Costs  
\$ 3,345,325.00

City of Hayward  
Legislatively Mandated Animal Adoption Program  
FY 2000-01  
Audit ID # S09-MCC-058  
Care and Maintenance of Dogs and Cats -Actual Cost Method

Step 7

1475

Claimed  
\$ 101,502

Audit Adjustment  
\$ (86,743)

EX.2

All methodologies and numbers contingent on management approval.

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 2001-02  
 Audit ID # S09-MCC-058  
 Care and Maintenance I.4.PS and Cats -Actual Cost Method

Step 1 - Labor - Actual Salaries, Benefits and Indirect costs						
Labor- Title, Name	Annual Salary	Audited Benefits	Audited Indirect Costs	Total Labor	Care % Allowed	Labor Allowed
	I.4.10	I.4.10	H.1.1			
	ACTUAL	ACTUAL	19.70% sb			Allowed
	(a)	(b)	(c')	(d)	(e)	(f)
			(a+b) *(IC Rate)	(a)+(b)+(^c)		(d)*(e)

sb Indirect cost rate applied to salaries and benefits

Blanton, C-Vol Asst	8,767.46	1,025.82	1,929.28	11,722.56	0%	-
Sr. ACA, Michele Putzke	36,039.12	10,518.79	9,171.91	55,729.82	0%	-
Animal Care Attendants -						
Joshua Haffer 1 No Wages- hired					80%	-
Carolina Hepworth 2	27,656.01	7,638.80	6,953.08	42,247.89	80%	33,798.31
Donna Home 3	580.88	110.81	136.26	827.95	80%	662.36
Meisha Marcelini 4	15,481.69	4,713.90	3,978.53	24,174.12	80%	19,339.30
William MC Gregor 5	21,470.20	2,753.93	4,772.15	28,996.28	80%	23,197.03
July Naval 6	41,010.74	14,150.27	10,866.72	66,027.73	80%	52,822.18
Aimee Nelson 7	35,587.12	10,141.73	9,008.58	54,737.43	80%	43,789.95
Danny Pacheco 8	15,613.60	1,826.79	3,435.76	20,876.15	80%	16,700.92
Pricilla Ybarra 9	30,463.74	8,918.74	7,758.35	47,140.83	80%	37,712.66
	232,670.56	61,799.58				

**\$ 228,022.71**

City Data

**Step 2 - Food & Supplies**

Food	\$ 8,752.00	
Supplies	61,028.00	* average "actual" cost of supplies for FYs 2005-06 through 2006-07
	<b>\$ 69,780.00</b>	

**Step 3 - Total Annual Costs- Actual Salaries, Benefits and Indirect Costs plus Food and Supplies**

Labor Allowed	\$ 228,022.71
Food & Supplies Allowed	69,780.00
<b>Total Annual Cost</b>	<b>\$ 297,802.71</b>

**Step 4 - Annual Census - Dogs, Cats and Other Animals**

**L.2.3** Annual Census Percentages

Annual Census Dogs & Cats	<b>65,986</b>	91.03%
City Data		

Annual Census Other Animals	<b>6,506</b>	8.97%
City Data		

Annual Census for ALL Animals	<b>72,492</b>	100.00%
City Data		

**Step 5 - Costs Allowed for Care and Maintenance of DOGS & CATS**

Annual Census for DOGS & CATS	Total Annual Cost	Annual Census Percentages - DOGS & CATS	Eligible cost of care for DOGS & CATS	Cost per Animal per Day DOGS & CATS		Number of Increased Days DOGS & CATS	Cost Allowed for Care and Maintenance of DOGS & CATS
(a)	(b)	(^c)	(d)= (b)*(^c)	(e)= (d)/(a)	<b>L.2.3</b>	(g)	(h)= (e)*(f)*(g)
65,986	\$ 297,802.71	91.03%	\$ 271,090.00	\$ 4.11	<b>L.2.3</b>	3	<b>16,851</b>
City Data			(e)*(a)	City Data	City Data	City Data	(e)*(f)*(g)
			\$ -	\$ 56.1020	2,322	2	\$ 130,269

**Step 6 - Costs Allowed for Care and Maintenance of OTHER Animals**

Annual Census for OTHER Animals	Total Annual Cost	Annual Census Percentages - OTHER	Eligible cost of care for OTHER	Cost per Animal per Day OTHER		Number of Increased Days OTHER	Maintenance Cost of OTHER
(a)	(b)	(^c)	(d)= (b)*(^c)	(e)= (d)/(a)	<b>L.2.3</b>	(g)	(h)= (e)*(f)*(g)
6,506	\$ 297,802.71	8.97%	\$ 26,713.00	\$ 4.11	<b>L.2.3</b>	6	<b>1,356</b>
City Data			(e)*(a)	City Data	City Data	City Data	(e)*(f)*(g)
	Total Annual Costs		\$	7.5050	104	4	\$ 3,122

Step 7

1,423

**1822**

Claimed  
\$ 133,391

Audit Adjustment  
\$ (115,155)

**EX.2**

All methodologies and numbers contingent on management approval.

Care and Maintenance of Dogs and Cats -Actual Cost Method

**I.4.PS**

**Step 1 - Labor - Actual Salaries, Benefits and Indirect costs**

Labor- Title, Name	Annual Salary	Audited Benefits	Audited Indirect Costs	Total Labor	Care Allowed %	Labor Allowed
	<b>I.4.10</b> ACTUAL	<b>I.4.10</b> ACTUAL	<b>H.1.1</b> 18.20% <sup>sb</sup>			
	(a)	(b)	(c <sup>a</sup> )	(d)	(e)	(f)
			(a+b) *(IC Rate)	(a)+(b)+(c)		(d)*(e)

<sup>sb</sup> Indirect cost rate applied to salaries and benefits

Sr. ACA,Michele Putzke	21,596.34	6,467.98	4,546.42	32,610.74	0%	-
ACA Sup.,	46,600.86	10,250.75	9,209.96	66,061.57	0%	-
<b>Animal Care Attendants -</b>						
Carolina Hepworth 1	36,783.41	10,164.50	7,605.56	54,553.47	80%	43,642.78
Donna Home 2	34,702.96	10,548.70	7,330.77	52,582.43	80%	42,065.94
Michelle Hurtado 3	4,224.98	494.30	764.52	5,483.80	80%	4,387.04
William MC Gregor 4	34,369.94	9,479.44	7,103.60	50,952.98	80%	40,762.38
Aimee McDonald 5	23,870.47	7,123.13	5,020.96	36,014.56	80%	28,811.65
July Naval 6	41,929.31	14,585.38	9,155.38	65,670.07	80%	52,536.06
Danny Pacheco 7	18,291.41	2,284.96	3,333.37	23,909.74	80%	19,127.79
Candy Swart 8	39,491.20	11,193.44	8,210.91	58,895.55	80%	47,116.44
Melissa Thierry 9	10,141.34	1,182.10	1,834.40	13,157.84	80%	10,526.27
Pricilla Ybarra 10						
	<b>\$ 312,002.22</b>	<b>\$ 83,774.68</b>	64,115.86	459,892.76		<b>\$ 288,976.36</b>

City Data

**Step 2 - Food & Supplies**

Food	\$ 8,752.00	
Supplies	61,028.00	* - based on "actual" average of FYs 2005-06 through 2007-08
	<b>\$ 69,780.00</b>	

**Step 3 - Actual Salaries, Benefits and Indirect Costs plus Food and Supplies**

Labor Allowed	\$ 288,976.36
Food & Supplies Allowed	69,780.00
Total Annual Cost	<b>\$ 358,756.36</b>

**Step 3 - Total Annual Costs- Actual Salaries, Benefits and Indirect Costs plus Food and Supplies**

<b>L.2.4</b>		
Annual Census Percentages		
Annual Census Dogs & Cats	73,283	95.13%
City Data		
	24,820	

Annual Census Other Animals	3,748	4.87%
City Data		
	1,278	

Annual Census for ALL Animals	77,031	100.00%
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**Step 5 - Costs Allowed for Care and Maintenance of DOGS & CATS**

Annual Census for DOGS & CATS	Total Annual Cost	Annual Census Percentages - DOGS & CATS	Eligible cost of care for DOGS & CATS	Cost per Animal per Day DOGS & CATS		Number of Increased Days DOGS & CATS	Cost Allowed for Care and Maintenance of DOGS & CATS
(a)	(b)	(^c)	(d)= (b)*(^c)	(e)= (d)/(a)	<b>L.2.4</b>	(g)	(h)= (e)*(f)*(g)
73,283	\$ 358,756.36	95.13%	\$ 341,285.00	\$ 4.66	<b>L.2.4</b>	3.00	\$ 12,566.00
City Data			(e)*(a)	City Data	City Data	City Data	(e)*(g)*(f)
24,820			\$ 259,121.00	\$ 10.4400	1,519	2	\$ 31,717.00

**Step 6 - Costs Allowed for Care and Maintenance of OTHER Animals**

Annual Census for OTHER Animals	Total Annual Cost	Annual Census Percentages - OTHER	Eligible cost of care for OTHER	Cost per Animal per Day OTHER		Number of Increased Days OTHER	Maintenance Cost of OTHER
(a)	(b)	(^c)	(d)= (b)*(^c)	(e)= (d)/(a)	<b>L.2.4</b>	(g)	(h)= (e)*(f)*(g)
3,748	\$ 358,756.36	4.87%	\$ 17,471.00	\$ 4.66	<b>L.2.4</b>	6	\$ 1,390.00
City Data			(e)*(a)	City Data	City Data	City Data	(e)*(f)*(g)
1,278			\$ 8,323.00	\$ 6.5125	64	4	\$ 1,667.00

Total Annual Costs  
 \$ 267,444.00

WPI.4.3

City of Hayward  
Legislatively Mandated Animal Adoption Program  
FY 2002-03  
Audit ID # S09-MCC-058  
Care and Maintenance of Dogs and Cats -Actual Cost Method

Step 7

Allowable	
Claimed	
\$	33,384
Audit Adjustment	
\$	(19,418)

EX.2

All methodologies and numbers contingent on management approval.

Care and Maintenance of Dogs and Cats -Actual Cost Method

I.4.PS

Step 1 - Labor - Actual Salaries, Benefits and Indirect costs

Labor- Title, Name	Annual Salary	Audited Benefits	Audited Indirect Costs	Total Labor	Care Allowed	Dog & Cat Care Labor
	I.4.10	I.4.10	H.1.1		%	Allowed
	ACTUAL	ACTUAL	23.79% <sup>A</sup>			
	(a)	(b)	(c) <sup>*</sup>	(d)	(e)	(f)
			(a)*(IC Rate)	(a)+(b)+(*c)		(d)*(e)

<sup>A</sup> In this FY indirect cost rate was applied only to Salaries.

Sr. ACA, Tiana Scott- Temp?	12,680.82	2,771.61	3,005.35	18,457.78	0%	-
ACA Sup./Volunteer Coordinator, Hilary Drake	39,648.80	17,223.01	9,396.77	66,268.58	0%	-
<b>Animal Care Attendants</b>						
Michael Avila 1	1,718.87	157.95	407.37	2,284.19	80%	1,827.35
Carolina Blancas/Barajas 2	32,092.98	21,646.42	7,606.04	61,345.44	80%	49,076.35
Myles Bowie 3	8,884.07	1,194.30	2,105.52	12,183.89	80%	9,747.12
Sorayda Duarte Guerra 4	11,805.36	1,587.85	2,797.87	16,191.08	80%	12,952.86
Jenna Flick 5	17,705.88	9,040.89	4,196.29	30,943.06	80%	24,754.45
Candy Holeman 6	35,266.42	22,205.39	8,358.14	65,829.95	80%	52,663.96
Donna Home 7	41,202.45	18,859.04	9,764.98	69,826.47	80%	55,861.18
Kyle Koller 8	782.88	105.30	185.54	1,073.72	80%	858.98
Justin Mallory 9	19,658.03	2,826.06	4,658.95	27,143.04	80%	21,714.43
Aimee McDonald 10	31,134.21	21,424.42	7,378.81	59,937.44	80%	47,949.95
Danny Pacheco 11	37,414.97	26,270.12	8,867.35	72,552.44	80%	58,041.95
Clinton Pierce 12	473.00	63.62	112.10	648.72	80%	518.98
Dawn Price 13	-	-	-	-	80%	-
Michele Putzke 14	40,876.97	23,216.29	9,687.84	73,781.10	80%	59,024.88
Heather Wheat 15						
??? P Ybana						
??? C Swart						

\$ 331,345.71	\$ 168,592.27	\$ 78,528.93	\$ 578,466.91
City Data	City Data	City Data	City Data
\$ 318,438	\$ 128,250	\$ 75,470	\$ 522,158

\$ 394,992.44	68.2825%
City Data	
\$ 392,717	75.2104%

Step 2 - Food & Supplies

Food	\$ 8,752.00	*Food supplier contract
City Data	8,752	
Food	\$ 3,328.73	*Additional food which was not claimed.
City Data	3,328.73	
Supplies	\$ 47,151.83	*Additional food which was not claimed.
City Data	27,800	Estimate/not allowed
	\$ 59,232.56	
City Data	38,552	

Step 3 - Total Annual Costs- Actual Salaries, Benefits and Indirect Costs plus Food and Supplies

Labor Allowed	\$ 394,992.44
Food & Supplies Allowed	59,232.56
Total Annual Cost	\$ 454,225.00
City Data	Total Mistrated Labor
\$ 429,269	\$ 24,956.00

**Care and Maintenance of Dogs and Cats -Actual Cost Method**

**Step 4 - Annual Census - Dogs, Cats and Other Animals**

	Annual Census	Percentages
Annual Census Dogs & Cats	84,890	88.45%
City Data	26,190	City Data

Annual Census Other Animals	11,087	11.55%
City Data	2,123	City Data

Annual Census Total	95,977	100.00%
City Data	28,313	

**Step 5 - Costs Allowed for Care and Maintenance of DOGS & CATS**

Annual Census for DOGS & CATS	Total Annual Cost	Annual Census Percentages - DOGS & CATS	Eligible cost of care for DOGS & CATS	Cost per Animal per Day DOGS & CATS	Number of Increased Days DOGS & CATS	Cost Allowed for Care and Maintenance of DOGS & CATS
(a)	(b)	(^c)	(d)= (b)*(^c)	(e)= (d)/(a)	(g)	(h)= (e)*(f)*(g)
84,890	\$ 454,225.00	88.45%	\$ 401,762.00	\$ 4.73	3.00	\$ 18,800.00
City Data 26,190			(e)*(a) \$ 387,544.00	City Data 14,7974	City Data 1,428	(e)*(g)*(f) \$ 42,261 City Claimed \$ 42,261

**Step 6 - Costs Allowed for Care and Maintenance of OTHER Animals**

Annual Census for OTHER Animals	Total Annual Cost	Annual Census Percentages - OTHER	Eligible cost of care for OTHER	Cost per Animal per Day OTHER	Number of Increased Days OTHER	Maintenance Cost of OTHER
(a)	(b)	(^c)	(d)= (b)*(^c)	(e)= (d)/(a)	(g)	(h)= (e)*(f)*(g)
11,087	\$ 454,225.00	11.55%	\$ 52,463.00	\$ 4.73	6	\$ 2,010.00
City Data 2,132	City Data \$ 429,269.00 Total Annual Cost \$ 391,487.00		(e)*(a) \$ 3,943.00	City Data 1,8494	City Data 257	(e)*(f) \$ 1,901 City Claimed \$ 1,901

**Care and Maintenance of Dogs and Cats -Actual Cost Method**

**Step 7**

Allowable

City Claimed  
\$ 44,162

Audit Adjustment  
\$ (23,303)

L2.6

EX.2

All methodologies and numbers contingent on management approval.

w/p I.4.3

**Care and Maintenance of Dogs and Cats -Actual Cost Method**  
 I.4.PS

**Step 1 - Labor - Actual Salaries, Benefits and Indirect costs**

Labor- Title, Name	Annual	Audited	Audited	Total	Dog & Cat	Dog & Cat
	Salary	Benefits	Indirect Costs		Labor	Care	Care
	I.4.10	I.4.10	H.1.1		Allowed	Labor
	ACTUAL	ACTUAL	42.30% <sup>A</sup>		%	Allowed
	(a)	(b)	(c) <sup>A</sup>	(d)	(e)	(f)
			(a)*(IC Rate)	(a)+(b)+(c)		(d)*(e)

<sup>A</sup> In this FY indirect cost rate was applied only to Salaries.  
<sup>p</sup> Indicates part-time employees per Paul Sanchez knowledge.

Sr. ACA, Tiana Scott	41,535.20	17,989.48	17,569.39	77,094.07	0%	-
ACA Sup., Hilary Drake	40,786.29	20,799.76	17,252.60	78,838.65	0%	-
<b>Animal Care Attendants</b>						
Michael Avila 1	3,392.48	500.41	1,646.69	5,539.58	80%	4,431.67
Kristin Barbry 2	16,919.18	2,482.90	8,207.08	27,609.16	80%	22,087.33
Carolina Blancas 3	41,428.42	27,019.82	28,953.61	97,401.85	80%	77,921.48
Myles Bowie 4	12,555.04	1,833.67	6,086.42	20,475.13	80%	16,380.11
Jessica Goodness 5	36,773.27	13,346.63	21,200.72	71,320.62	80%	57,056.49
Candy Holeman 6	-	-	-	-	80%	-
Donna Horne 7	40,942.25	19,438.54	25,541.07	85,921.86	80%	68,737.49
Kyle Koller 8	9,149.92	1,349.61	4,441.30	14,940.83	80%	11,952.66
Justin Mallory 9	34,328.72	15,410.09	21,039.52	70,778.33	80%	56,622.66
Aimee McDonald 10	34,021.21	26,171.91	25,461.69	85,654.81	80%	68,523.85
Ana Obichere 11	8,827.41	1,271.94	4,272.03	14,371.38	80%	11,497.10
Danny Pacheco 12	38,350.46	28,590.38	28,315.98	95,256.82	80%	76,205.45
Anthony Palemini 13	-	-	-	-	80%	-
Clinton Pierce 14	15,953.23	2,344.20	7,739.81	26,037.24	80%	20,829.79
Michele Putzke 15	40,278.56	24,418.25	27,366.75	92,063.56	80%	73,650.85
Heather Rappa 16	28,879.67	6,228.21	14,850.63	49,958.51	80%	39,966.81
	<b>\$ 444,121.31</b>	<b>\$ 209,195.80</b>	<b>\$ 259,945.29</b>	<b>\$ 913,262.40</b>		<b>\$ 605,864.00</b>
			City Data	City Data		City Data Mistated Salaries & Ben
						\$ 471,565 \$ 134,299

**Step 2 - Food & Supplies**

Food	\$ 8,752.00	*Food supplier contract
City Data	\$ 8,752	
Food	I.4.14	
Food	\$ 14,127.00	*Additional food which was not claimed.
Supplies	I.4.14	
Supplies	66,932.77	*Additional food which was not claimed.
City Data	\$ 27,800	Estimate/not allowed
	\$ 89,812.00	
City Data	\$ 36,652	Mistated Materials & Sup
	\$ 53,280	

**Step 3 - Total Annual Costs- Actual Salaries, Benefits and Indirect Costs plus Food and Supplies**

Labor Allowed	605,864.00
Food & Supplies Allowed	\$ 89,812.00
<b>Total Annual-Cost</b>	<b>\$ 695,676.00</b>
City Data	\$ 508,117
Total Mistated Costs	\$ 187,559.00

Care and Maintenance of Dogs and Cats -Actual Cost Method

Step 4 - Annual Census - Dogs, Cats and Other Animals

	Annual Census Percentages	Average Daily Census	
Annual Census Dogs & Cats	70,338 91.73%	192.71	*On average dogs & cats are housed for this amount of days.
City Data	21,765		
Annual Census Other Animals	6,338 8.27%	17.36	*On average Other Animals are housed for this amount of days.
City Data	1,952		
Annual Census Total	76,676 100.00%		

Step 5 - Costs Allowed for Care and Maintenance of DOGS & CATS

DOGS & CATS	Total Annual Cost	Annual Census Percentages - DOGS & CATS	Eligible cost of care for DOGS & CATS	Cost per Animal per Day DOGS & CATS	Number of Increased Days DOGS & CATS	Cost Allowed for Care and Maintenance of DOGS & CATS
(a)	(b)	(c)	(d) = (b)*(c)	(e) = (d)/(a)	(g)	(h) = (e)*(f)*(g)
70,338	\$ 695,676.00	91.73%	\$ 638,144.00	9.07	3.00	32,774
City Data	21,765		(e)*(a) \$ 466,293.00	City Data 21.4240	City Data 1,082	City Data 2 \$ 46,362
					City Claimed	City Claimed \$ 46,362

Step 6 - Costs Allowed for Care and Maintenance of OTHER Animals

Annual Census for OTHER Animals	Total Annual Cost	Annual Census Percentages - OTHER	Eligible cost of care for OTHER	Cost per Animal per Day OTHER	Number of Increased Days OTHER	Maintenance Cost of OTHER
(a)	(b)	(c)	(d) = (b)*(c)	(e) = (d)/(a)	(g)	(h) = (e)*(f)*(g)
6,338	\$ 695,676.00	8.27%	\$ 57,532.00	9.08	6	4,900
City Data	1,952		\$ 41,820.00	City Data 21.4242	City Data 144	(e)*(f) \$ 12,340
	City Claimed 508,117				City Claimed 4	City Claimed \$ 12,340
	Total Annual Cost \$ 508,113.00					City Claimed \$ 12,340

Step 7

Allowable	37,774
City Data	\$ 58,702.00
Audit Adjustment	\$ (20,956)

All methodologies and numbers contingent on management approval.

Care and Maintenance of Dogs & Cats and Other Animals -Actual Cost Method

City Data	Salaries	Benefits	Indirect Costs	Total Labor	Dog & Cat Care %	Dog & Cat Care Labor
1.4.PS			21.8%			
(a)	(b)	(c)	(d)	(e)	(f)	

Step 1 - Labor - Actual Salaries, Benefits and Indirect costs Auditor Analysis						
Labor - Title, Name	Annual Salary	Audited Benefits	Audited Indirect Costs	Total Labor	Care Allowed %	Labor Allowed
	1.4.10 ACTUAL	1.4.10 ACTUAL	H.1.1			
	(a)	(b)	(c)	(d)	(e)	(f)
			(a)*(IC Rate)	(a)+(b)+(c)		(d)/(e)

Indicates part-time employees per Paul Sanchez knowledge.  
 ^ In this FY indirect cost rate was applied only to Salaries.

Sr. ACA,Tiana Scott	51,906	25,996	11,316	89,218	30.0%	26,765
<b>Animal Care Attendants -</b>						
<i>Jileny Marie Arafiles</i>						
<i>Michael Avila</i>						
<i>Kristin Barbey</i>						
<i>Alisha Bethea</i>						
<i>Carolina Blancas</i>	46,919	32,210	10,228	89,357	80.0%	71,486
<i>Myles Bowlie</i>						
<i>Heather Costa</i>						
<i>Jessica Goodness</i>	46,109	16,907	10,052	73,068	80.0%	58,454
<i>Donna Horne</i>	46,109	23,410	10,052	79,571	80.0%	63,857
<i>Kyle Koller</i>						
<i>Justin Mallowry</i>	43,950	22,726	9,581	76,257	80.0%	
<i>Aimee Mc Donald</i>	46,139	34,939	10,058	91,136	80.0%	72,909
<i>Danny Pacheco</i>						
<i>Clinton Pierce</i>						
<i>Michele Putzke</i>	46,139	29,341	10,058	85,538	80.0%	68,431
<i>Heather Rappa</i>	46,355	14,552	10,105	71,012	80.0%	56,810
	<u>373,626</u>	<u>200,081</u>	<u>81,450</u>	<u>655,157</u>		<u>479,517</u>

Sr. ACA,Tiana Scott						
<b>Animal Care Attendants -</b>						
<i>Jileny Marie Arafiles</i>	1	\$ 13,426.28	\$ 1,930.28	\$ 2,926.93	\$ 18,283.49	80%
<i>Michael Avila</i>	2	15,069.81	2,174.58	3,285.22	20,529.61	80%
<i>Kristin Barbey</i>	3	32,815.62	9,986.58	7,153.81	49,956.01	80%
<i>Alisha Bethea</i>	4	1,312.08	189.33	286.03	1,787.44	80%
<i>Carolina Blancas</i>	5	43,063.70	28,359.94	9,387.89	80,811.53	80%
<i>Myles Bowlie</i>	6	4,149.60	592.95	904.61	5,647.16	80%
<i>Heather Costa</i>	7	55,949.07	27,773.65	12,196.90	95,919.62	80%
<i>Jessica Goodness</i>	8	41,330.56	17,691.05	9,010.06	68,031.67	80%
<i>Donna Horne</i>	9	44,731.19	21,926.42	9,751.40	76,409.01	80%
<i>Kyle Koller</i>	10	1,388.94	200.41	302.79	1,892.14	80%
<i>Justin Mallowry</i>	11	40,956.59	20,957.59	8,928.54	70,842.72	80%
<i>Aimee Mc Donald</i>	12	44,424.72	31,852.84	9,684.59	85,962.15	80%
<i>Danny Pacheco</i>	13	42,819.78	31,917.37	9,291.11	83,828.26	80%
<i>Clinton Pierce</i>	14	3,468.58	500.51	756.15	4,725.24	80%
<i>Michele Putzke</i>	15	42,988.37	25,401.42	9,371.46	77,761.25	80%
<i>Heather Rappa</i>	16	19,799.05	8,675.20	4,316.19	32,790.44	80%
		<u>\$ 447,493.94</u>	<u>\$ 230,130.12</u>	<u>\$ 97,553.68</u>	<u>\$ 775,177.74</u>	
						<u>\$ 620,142.00</u>

Auditor Notes:  
 Information provided by Henry Gudino. Prepared by Elena Ramos. Should be reviewed for accuracy.  
 \*\* Supervisory ACA positions are not allowed. According to their job description their main duty is not to provide care and maintenance for animals. The 30% claimed amount is an ESTIMATE.

Food & Supplies	
Food	\$ 8,752.00
Food	8,013.61
Supplies	27,800.00 * Estimate/Not allowed
	<u>\$ 36,552.00</u>

Step 2 - Food & Supplies	
Food	\$ 8,752.00 *Food supplier contract
Food	8,013.61 *Additional food which was not claimed.
Supplies	68,997.00 * Additional Supplies which was not claimed.
	27,800 Estimate/not allowed
	<u>\$ 83,763.00</u>

Auditor Notes:  
 Information Compiled by Adele Michael.

Step 3	
Food & Supplies	\$ 36,552
Labor Claimed	\$ 479,517
Total Annual Cost	<u>\$ 516,069</u>

Step 3 - Total Annual Costs- Actual Salaries, Benefits and Indirect Costs plus Food and Supplies	
Labor Allowed	\$ 620,142.00
Food & Supplies Allowe	83,763.00
Total Annual Cost	<u>\$ 703,905.00</u>

Care and Maintenance of Dogs & Cats and Other Animals -Actual Cost Method

Step 4

Average daily Census of all	Yearly Census	Total Annual Cost	Cost per Animal per day
	(a)	(b)	(c) = (b)/(a)

Dogs & Cats	\$ 198.80	76,464.00	\$ 516,069	\$ 6.75
Other Animals	10.69			
	\$ 209.49			

Cost per Animal per Day DOGS & CATS	Euthanize CATS Impounded	Number of Increased Days DOGS & CATS	Maintenance Cost of DOGS & CATS
6.75	1,131	2	15,210
Calculation Error			\$ 15,269

Cost per Animal per Day OTHER	Euthanize OTHER Animal Impounded	Number of Increased Days OTHER	Maintenance Cost of OTHER
6.75	98	4	2,403
Calculation Error		??	\$ 1,478

Step 4 - Annual Census - Dogs, Cats and Other Animals

Annual Census	Percentages
Dogs & Cats	92.47%
Other Animals	7.53%
Dogs, cats, and Other	100.00%

Explanation of Annual Census: i.e.  
 A dog was housed in the shelter for 6 days.  
 A cat was impounded for 7 days  
 A bird was housed in a shelter for 6 days.

The total annual census for dogs, cats, and other animals would be 19 days.

\*\* Jennie Comstock would be qualified to determine these numbers from either Chameleon or from the raw data in excel.

Step 5 - Costs Allowed for Care and Maintenance of DOGS & CATS

Annual Census for DOGS & CATS	Total Annual Cost	Annual Census Percentages - DOGS & CATS	Eligible cost of care for DOGS & CATS	Cost per Animal per Day DOGS & CATS	Number of Increased Days DOGS & CATS	Cost Allowed for Care and Maintenance of DOGS & CATS
(a)	(b)	(c)	(d) = (b)*(c)	(e) = (d)/(a)	(g)	(h) = (e)*(f)*(g)
72,140	\$ 703,905.00	92.47%	\$ 650,901.00	\$ 9.02	3.00	\$ 27,006
City Data	City Data		(e)*(a)	City Data	City Data	(e)*(g)*(f)
72,562			\$ 488,204.00	\$ 6.7281	1,131	\$ 15,210
					Claimed	\$ 15,219

Step 5 - Costs Allowed for Care and Maintenance of OTHER Animals

Annual Census for OTHER Animals	Total Annual Cost	Annual Census Percentages - OTHER	Eligible cost of care for OTHER	Cost per Animal per Day OTHER	Number of Increased Days OTHER	Maintenance Cost of OTHER
(a)	(b)	(c)	(d) = (b)*(c)	(e) = (d)/(a)	(g)	(h) = (e)*(f)*(g)
5,872	\$ 703,905.00	7.53%	\$ 53,004.00	9.03	6	\$ 2,118
City Data	City Data		(e)*(a)	City Data	City Data	(e)*(f)
3,902	\$ 516,070		\$ 26,532.00	\$ 6.7998	34	\$ 925
	Total Annual Cost					City Claimed
	\$ 514,738					925

**Care and Maintenance of Dogs & Cats and Other Animals -Actual Cost Method**

Step 7

Step 7

Total Care &  
Maintenance of  
Dogs & Cats and Other Animals

16,144

Allowable

29,200

City Data

\$ 16,144

Audit Adjustment

\$ 13,056

**EX.2**

All methodologies and numbers contingent on management approval.

## **Tab 12**

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058  
 Holding Period - MAAFOR -Salaries & Benefits SUMMARY

Finding 4

~~FINDING 4~~ - Holding Period - Making Animal Available for Owner Redemption

	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	Totals
<b>Salaries</b>									
Claimed	\$ 42,588	\$ 89,389	\$ 93,976	\$ 106,773	\$ 79,754	\$ 61,448	\$ 74,777	\$ 87,875	\$ 636,580
Allowable Cost	631	28,252	30,095	31,662	27,898	27,665	28,479	33,859	208,541
Audit Adjustment	\$ (41,957)	\$ (61,137)	\$ (63,881)	\$ (75,111)	\$ (51,856)	\$ (33,783)	\$ (46,298)	\$ (54,016)	\$ (428,039)
<b>Benefits</b>									
Claimed	\$ 16,098	\$ 27,621	\$ 29,978	\$ 34,594	\$ 21,393	\$ 28,205	\$ 35,743	\$ 50,615	\$ 244,247
Allowable Cost	238	8,730	9,600	8,967	7,677	12,698	13,613	16,019	77,542
Audit Adjustment	\$ (15,860)	\$ (18,891)	\$ (20,378)	\$ (25,627)	\$ (13,716)	\$ (15,507)	\$ (22,130)	\$ (34,596)	\$ (166,705)
<b>Salaries &amp; Benefits</b>									
Claimed	\$ 58,686	\$ 117,010	\$ 123,954	\$ 141,367	\$ 101,147	\$ 89,653	\$ 110,520	\$ 138,490	\$ 880,827
Allowed Cost	869	36,982	39,695	40,629	35,575	40,363	42,092	49,878	286,083
Audit Adjustment	\$ (57,817)	\$ (80,028)	\$ (84,259)	\$ (100,738)	\$ (65,572)	\$ (49,290)	\$ (68,428)	\$ (88,612)	\$ (594,744)
	Sal. & Ben.	Sal. & Ben.	Sal. & Ben.	Sal. & Ben.	Sal. & Ben.	Sal.	Sal.	Sal.	
Related Indirect Cos	23.70%	18.50%	19.90%	19.70%	16.20%	23.70%	42.30%	21.80%	
Claimed	\$ 13,908	\$ 21,647	\$ 24,667	\$ 27,849	\$ 16,386	\$ 14,563	\$ 31,631	\$ 19,157	\$ 169,808
	23.70%	18.50%	19.90%	19.70%	16.20%	23.70%	42.30%	21.80%	
Allowable Cost	206	6,842	7,899	8,004	5,763	6,557	12,047	7,381	54,699
Audit Adjustment	\$ (13,702)	\$ (14,805)	\$ (16,768)	\$ (19,845)	\$ (10,623)	\$ (8,006)	\$ (19,584)	\$ (11,776)	\$ (115,109)
Total claimed	\$ 72,594	\$ 138,657	\$ 148,621	\$ 169,216	\$ 117,533	\$ 104,216	\$ 142,151	\$ 157,647	\$ 1,050,635
Total allowed	1,075	43,824	47,594	48,633	41,338	46,920	54,139	57,259	340,782
Total adjustment	\$ (71,519)	\$ (94,833)	\$ (101,027)	\$ (120,583)	\$ (76,195)	\$ (57,296)	\$ (88,012)	\$ (100,388)	\$ (709,853)

H.1.1  
H.1.2

IV Holding Period

E.3.1

G.6.PS

\$ (709,853) ↑

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058

**Making Animals Available for Owner Redemption- Analysis of Salaries**

City's Data				Auditor Analysis					
Employee Classification	PHR Claimed	Hours Claimed	Salaries Claimed	Allowed PHR	Allowed Hours	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Salaries ALLOWED (Allowed Hours times Allowed PHR)	Adjustment I Hour-related	Adjustment II PHR-related
	(a)	(b)	(c) = (a)*(b)	(d)	(e)	(f) = (e)*(a) Δ (f) = (e) * (d)	(g) = (e)*(d)	(h) = (f)-(c)	(i) = (g)-(f)
<b>FY 1998-99</b>				<b>G.11.1</b>	<b>G.6.4</b>				
<b>Animal Care Attendants - Val</b> \$	14.11	1,464	\$ 20,657.04	\$ 16.72	7	\$ 98.77	\$ 117.04	\$ (20,558.27)	\$ 18.27
Sr. Animal Care Attendants	15.52	384	5,959.68	18.47	0	-	-	(5,959.68)	-
ACA Supervisor	-	-	-	-	0	-	-	-	-
Volunteer Coordinator	-	-	-	-	0	-	-	-	-
<b>Police Records Clerks</b>	15.04	576	8,663.04	17.13	22	330.88	376.86	(8,332.16)	45.98
<b>Sr. Records Clerk</b>	-	-	-	17.13	4	68.52 /	68.52	68.52	-
<b>Acing Police Records Sup.</b>	-	-	-	17.13	4	68.52 /	68.52	68.52	-
Sr. Animal Control Officer	19.03	384	7,307.52	19.72	0	-	-	(7,307.52)	-
		2,808	<b>\$ 42,588</b>		37	\$ 566.69	<b>\$ 631</b>	\$ (42,021)	\$ 64
			<b>G.6.1</b>						

City's Data				Auditor Analysis					
Employee Classification	PHR Claimed	Hours Claimed	Salaries Claimed	Allowed PHR	Allowed Hours	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Salaries ALLOWED (Allowed Hours times Allowed PHR)	Adjustment I Hour-related	Adjustment II PHR-related
	(a)	(b)	(c) = (a)*(b)	(d)	(e)	(f) = (e)*(a) Δ (f) = (e) * (d)	(g) = (e)*(d)	(h) = (f)-(c)	(i) = (g)-(f)
<b>FY 1999-00</b>				<b>G.11.1</b>					
<b>Animal Care Attendants - Various</b> \$	14.71	2,928	\$ 43,070.88	\$ 17.75	312	\$ 4,589.52	\$ 5,538.00	\$ (38,481.36)	\$ 948.48
Sr. Animal Care Attendants	16.62	768	12,764.16	20.03	0	-	-	(12,764.16)	-
ACA Supervisor	-	-	-	-	0	-	-	-	-
Volunteer Coordinator	-	-	-	-	0	-	-	-	-
<b>Police Records Clerks II</b>	16.44	1,152	18,938.88	18.20	936	15,387.84	17,035.20	(3,551.04)	1,647.36
<b>Sr. Records Clerk</b>	-	-	-	18.20	156	2,839.20 /	2,839.20	2,839.20	-
<b>Acing Police Records Sup.</b>	-	-	-	18.20	156	2,839.20 /	2,839.20	2,839.20	-
Sr. Animal Control Officer	19.03	768	14,615.04	19.81	0	-	-	(14,615.04)	-
		5,616	<b>\$ 89,389</b>		1560	\$ 25,655.76	<b>\$ 28,252</b>	\$ (63,733)	\$ 2,596
							<b>G.6.1</b>		

W/P G.6.1

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058

**Making Animals Available for Owner Redemption- Analysis of Salaries**

City's Data				Auditor Analysis					
Employee Classification	PHR Claimed	Hours Claimed	Salaries Claimed	Allowed PHR	Allowed Hours	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Salaries ALLOWED (Allowed Hours times Allowed PHR)	Adjustment I Hour-related	Adjustment II PHR-related
(a)	(b)	(c) = (a)*(b)	(d)	(e)	(f) = (e)*(a) Δ(f) = (e) * (d)	(g) = (e)*(d)	(h) = (f)-(c)	(i) = (g)-(f)	
<b>FY 2000-01</b>									
<b>Animal Care Attendants - Val</b>	\$ 15.71	2,928	\$ 45,998.88	\$ 17.42	<b>312</b>	\$ 4,901.52	\$ 5,435.04	\$ (41,097.36)	\$ 533.52
Sr. Animal Care Attendants	17.28	768	13,271.04	20.03	0	-	-	(13,271.04)	-
ACA Supervisor	-	-	-	0	0	-	-	-	-
Volunteer Coordinator	-	-	-	0	0	-	-	-	-
<b>Police Records Clerks II</b>	17.44	1,152	20,090.88	19.76	<b>936</b>	16,323.84	18,495.36	(3,767.04)	2,171.52
<b>Sr. Records Clerk</b>	-	-	-	19.76	<b>156</b>	3,082.56	3,082.56	3,082.56	-
<b>Acing Police Records Sup.</b>	-	-	-	19.76	<b>156</b>	3,082.56	3,082.56	3,082.56	-
Sr. Animal Control Officer	19.03	768	14,615.04	20.51	0	-	-	(14,615.04)	-
		<b>5,616</b>	<b>\$ 93,976</b>		<b>1560</b>	<b>\$ 27,390.48</b>	<b>\$ 30,095</b>	<b>\$ (66,586)</b>	<b>\$ 2,705</b>

**G.11.1**

**G.6.1**

City's Data				Auditor Analysis					
Employee Classification	PHR Claimed	Hours Claimed	Salaries Claimed	Allowed PHR	Allowed Hours	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Salaries ALLOWED (Allowed Hours times Allowed PHR)	Adjustment I Hour-related	Adjustment II PHR-related
(a)	(b)	(c) = (a)*(b)	(d)	(e)	(f) = (e)*(a) Δ(f) = (e) * (d)	(g) = (e)*(d)	(h) = (f)-(c)	(i) = (g)-(f)	
<b>FY 2001-02</b>									
<b>Animal Care Attendants</b>	\$ 16.18	2,928	\$ 47,375.04	\$ 18.28	<b>312</b>	\$ 5,048.16	\$ 5,703.36	\$ (42,326.88)	\$ 655.20
Sr. Animal Care Attendants	20.77	768	15,951.36	20.77	0	-	-	(15,951.36)	-
ACA Supervisor	-	-	-	0	0	-	-	-	-
Volunteer Coordinator	-	-	-	0	0	-	-	-	-
<b>Police Records Clerks II</b>	20.80	1,152	23,961.60	20.80	<b>936</b>	19,468.80	19,468.80	(4,492.80)	-
<b>Sr. Police Records Clerk</b>	-	-	-	20.80	<b>156</b>	3,244.80	3,244.80	3,244.80	-
<b>Acing Police Records Sup.</b>	-	-	-	20.80	<b>156</b>	3,244.80	3,244.80	3,244.80	-
Sr. Animal Control Officer	25.38	768	19,491.84	25.38	0	-	-	(19,491.84)	-
Error-Under claimed			(6.84)					6.84	
		<b>5,616</b>	<b>\$ 106,773</b>		<b>1560</b>	<b>\$ 31,006.56</b>	<b>\$ 31,662</b>	<b>\$ (75,766)</b>	<b>\$ 655</b>

**G.11.1**

**G.6.4**

**G.6.1**

W/P G.6.1

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058

**Making Animals Available for Owner Redemption- Analysis of Salaries**

City's Data			Auditor Analysis						
Employee Classification	PHR Claimed	Hours Claimed	Salaries Claimed	Allowed PHR	Allowed Hours	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Salaries ALLOWED (Allowed Hours times Allowed PHR)	Adjustment I Hour-related	Adjustment II PHR-related
(a)	(b)	(c)=(a)*(b)	(d)	(e)	(f)=(e)*(a) Δ(f) = (e) * (d)	(g)=(e)*(d)	(h)=(f)-(c)	(i)=(g)-(f)	

**FY 2002-03**

<b>Animal Care Attendants</b>	\$ 20.67	2,184	\$ 45,143.28	\$ 19.71	<b>252</b>	\$ 5,208.84	\$ 4,966.92	\$ (39,934.44)	\$ (241.92)
Animal Care Attendants	20.67	624	12,898.08	19.71	0	-	-	(12,898.08)	-
Sr. Animal Care Attendant	22.74	312	7,094.88	21.60	0	-	-	(7,094.88)	-
ACA Supervisor	-	-	-	-	0	-	-	-	-
Volunteer Coordinator	-	-	-	-	0	-	-	-	-
<b>Police Records Clerks II</b>	23.41	624	14,607.84	22.43	<b>756</b>	17,697.96	16,957.08	3,090.12	(740.88)
Sr. Records Clerk, Jennie Or	-	-	-	24.98	<b>126</b>	3,147.48	3,147.48	-	-
Acting Police Records Sup.	-	-	-	22.43	<b>126</b>	2,826.18	2,826.18	-	-
Error-over claimed	-	-	10.00	-	-	-	-	(10.00)	-
		<b>3,744</b>	<b>\$ 79,754</b>		<b>1260</b>	<b>\$ 28,880.46</b>	<b>\$ 27,898</b>	<b>\$ (50,874)</b>	<b>\$ (982)</b>

**G.6.4**

**G.6.1**

City's Data			Auditor Analysis						
Employee Classification	PHR Claimed	Hours Claimed	Salaries Claimed	Allowed PHR	Allowed Hours	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Salaries ALLOWED (Allowed Hours times Allowed PHR)	Adjustment I Hour-related	Adjustment II PHR-related
(a)	(b)	(c)=(a)*(b)	(d)	(e)	(f)=(e)*(a) Δ(f) = (e) * (d)	(g)=(e)*(d)	(h)=(f)-(c)	(i)=(g)-(f)	

**FY 2005-06**

<b>Animal Care Attendant, Mich</b>	\$ 22.36	208	\$ 4,650.88	\$ 20.18	<b>252</b>	\$ 5,634.72	\$ 5,085.36	\$ 983.84	\$ (549.36)
ACA, Sorayda Duarte	18.85	312	5,881.20	0	0	-	-	(5,881.20)	-
ACA, Jenna Flick	19.64	312	6,127.68	0	0	-	-	(6,127.68)	-
ACA, Justin Mallory	18.85	312	5,881.20	0	0	-	-	(5,881.20)	-
ACA, Dan Pacheco	20.42	208	4,247.36	0	0	-	-	(4,247.36)	-
Sr. Animal Care Attendant, Tiana Scol	20.71	312	6,461.52	0	0	-	-	(6,461.52)	-
ACA Supervisor	-	-	-	0	0	-	-	-	-
Volunteer Coordinator, Hilary Drake	22.36	312	6,976.32	0	0	-	-	(6,976.32)	-
<b>Police Records Clerk II, Lisa</b>	22.66	312	7,069.92	22.01	<b>756</b>	17,130.96	16,639.56	10,061.04	(491.40)
Police Records Clerk II, Jessica Good	21.79	312	6,798.48	0	0	-	-	(6,798.48)	-
Sr. Records Clerk, Jennie Comstock	23.57	312	7,353.84	28.44	0	-	-	(7,353.84)	-
Acting Records Sup., Adele I	-	-	0	23.57	<b>252</b>	5,939.64	5,939.64	5,939.64	-
		<b>2,912</b>	<b>\$ 61,448</b>		<b>1260</b>	<b>\$ 28,705.32</b>	<b>\$ 27,665</b>	<b>\$ (32,743)</b>	<b>\$ (1,040)</b>

**G.6.4**

**G.6.1**

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058

**Making Animals Available for Owner Redemption- Analysis of Salaries**

City's Data			Auditor Analysis							
Employee Classification	PHR Claimed	Hours Claimed	Salaries Claimed	Allowed PHR	Allowed Hours	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Salaries ALLOWED (Allowed Hours times Allowed PHR)	Adjustment I Hour-related	Adjustment II PHR-related	
	(a)	(b)	(c) = (a)*(b)	(d)	(e)	(f) = (e)*(a) Δ (f) = (e) * (d)	(g) = (e)*(d)	(h) = (f)-(c)	(i) = (g)-(f)	
<b>FY 2006-07</b>										
<b>Animal Care Attendants</b>	\$ 20.46	1,560	\$ 31,917.60	20.35	<b>252</b>	\$ 5,155.92	\$ 5,128.20	\$ (26,761.68)	\$ (27.72)	
Sr. Animal Care Attendant, Tiana Scot	22.46	156	3,503.76	0	0	-	-	(3,503.76)	-	
ACA Supervisor, Hilary Drake	22.36	312	6,976.32	0	0	-	-	(6,976.32)	-	
Volunteer Coordinator				0	0	-	-	-	-	
<b>Police Records Clerks II</b>	22.39	1,248	27,942.72	22.68	<b>756</b>	16,926.84	<b>17,146.08</b>	(11,015.88)	219.24	
Sr. Records Clerk, Jennie Comstock	28.44	156	4,436.64	28.44	0	-	-	(4,436.64)	-	
<b>Acting Records Sup., Adele</b>	-	-	0	24.62	<b>252</b>	6,204.24	<b>6,204.24</b>	6,204.24	-	
		<b>3,432</b>	<b>\$ 74,777</b>		1260	\$ 28,287.00	<b>\$ 28,479</b>	\$ (46,490)	\$ 192	

**G.6.4**

**G.6.1**

City's Data			Auditor Analysis							
Employee Classification	PHR Claimed	Hours Claimed	Salaries Claimed	Allowed PHR	Allowed Hours	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Salaries ALLOWED (Allowed Hours times Allowed PHR)	Adjustment I Hour-related	Adjustment II PHR-related	
	(a)	(b)	(c) = (a)*(b)	(d)	(e)	(f) = (e)*(a) Δ (f) = (e) * (d)	(g) = (e)*(d)	(h) = (f)-(c)	(i) = (g)-(f)	
<b>FY 2007-08</b>										
<b>Animal Care Attendants</b>	\$ 23.36	1,560	\$ 36,441.60	23.12	<b>252</b>	\$ 5,886.72	\$ 5,826.24	\$ (30,554.88)	\$ (60.48)	
Sr. Animal Care Attendant, Tiana Scot	27.86	156	4,346.16	0	0	-	-	(4,346.16)	-	
ACA Supervisor, Hilary Drake	25.34	312	7,906.08	0	0	-	-	(7,906.08)	-	
Volunteer Coordinator	\$ -	-		0	0	-	-	-	-	
<b>Police Records Clerks II</b>	27.05	1,248	33,758.40	27.05	<b>756</b>	20,449.80	<b>20,449.80</b>	\$ (13,308.60)	\$ -	
Sr. Records Clerk, Jennie Comstock	34.76	156	5,422.56	34.76	0	-	-	(5,422.56)	-	
<b>Acting Records Sup., Adele</b>	-	-	0	30.09	<b>252</b>	7,582.68	<b>7,582.68</b>	\$ 7,582.68	\$ -	
		<b>3,432</b>	<b>\$ 87,875</b>		1260	\$ 33,919.20	<b>\$ 33,859</b>	\$ (53,956)	\$ (60)	

**G.6.4**

**G.6.1**

<b>Grand Totals</b>			<b>\$ 636,580</b>				<b>\$ 208,541</b>	<b>\$ (432,169)</b>	<b>\$ 4,130</b>
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► Two part time employees in this FY. No benefits or indirect costs were claimed.

**Making Animals Available for Owner Redemption- Analysis of Benefits**

City's Data			Auditor Analysis										
Salaries Claimed	Benefit Rate Claimed	Benefits Claimed	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Allowed Salaries (Allowed Hours times Allowed PHR)	Allowed Benefit Rate	Salaries after Hour related - adjustment times Claimed Ben. rate	Allowed Salaries times Claimed Ben. Rate	Benefit Rate Difference (f) - (b)	Benefits ALLOWED (after all adjustments)	Adjustment I Hour-related	Adjustment II PHR-related	Adjustment III Benefit rate	Unallowable Benefits
(a)	(b)	(c) = (a)*(b)	(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f) - (b)	(j) = (e)*(f)	(k) = (g) - (i)	(l) = (h) - (g)	(m) = (i)*(e)	(n) = (j) - (c)
<b>FY 1998-99</b>			<b>G.6.1</b>		<b>G.12.1</b>								
Animal Care Attenda	\$ 20,657.04	37.80%	\$ 7,808.36	\$ 98.77	\$ 117.04	37.80%	\$ 37.34	\$ 44.24	0.00%	\$ 44.24	\$ (7,771.03)	\$ 6.91	\$ (7,764.12)
Sr. Animal Care Atte	5,959.68	37.80%	2,252.76	-	-	37.80%	-	-	0.00%	-	(2,252.76)	-	(2,252.76)
ACA Supervisor	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
Volunteer Coordinat	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
Police Records Clerk	8,663.04	37.80%	3,274.63	330.88	376.86	37.80%	125.07	142.45	0.00%	142.45	(3,149.56)	17.38	(3,132.18)
Sr. Records Clerk	-	37.80%	-	68.52	68.52	37.80%	25.90	25.90	0.00%	25.90	25.90	-	25.90
Acting Police Recorc	-	37.80%	-	68.52	68.52	37.80%	25.90	25.90	0.00%	25.90	25.90	-	25.90
Sr. Animal Control O	7,307.52	37.80%	2,762.24	-	-	37.80%	-	-	0.00%	-	(2,762.24)	-	(2,762.24)
<b>\$ 42,587</b>		<b>\$ 16,098</b>	<b>\$ 567</b>	<b>\$ 631</b>			<b>\$ 214</b>	<b>\$ 238</b>		<b>\$ 238</b>	<b>\$ (15,884)</b>	<b>\$ 24</b>	<b>\$ (15,860)</b>

City's Data			Auditor Analysis										
Salaries Claimed	Benefit Rate Claimed	Benefits Claimed	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Allowed Salaries (Allowed Hours times Allowed PHR)	Allowed Benefit Rate	Salaries after Hour related - adjustment times Claimed Ben. rate	Allowed Salaries times Claimed Ben. Rate	Benefit Rate Difference (f) - (b)	Benefits ALLOWED (after all adjustments)	Adjustment I Hour-related	Adjustment II PHR-related	Adjustment III Benefit rate	Unallowable Benefits
(a)	(b)	(c) = (a)*(b)	(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f) - (b)	(j) = (e)*(f)	(k) = (g) - (i)	(l) = (h) - (g)	(m) = (i)*(e)	(n) = (j) - (c)
<b>FY 1999-00</b>			<b>G.6.1</b>		<b>G.12.1</b>								
Animal Care Attenda	\$ 43,070.88	30.90%	\$ 13,308.90	\$ 4,589.52	\$ 5,538.00	30.90%	\$ 1,418.16	\$ 1,711.24	0.00%	\$ 1,711.24	\$ (11,890.74)	\$ 293.08	(11,597.66)
Sr. Animal Care Atte	12,764.16	30.90%	3,944.13	-	-	30.90%	-	-	0.00%	-	(3,944.13)	-	(3,944.13)
ACA Supervisor	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
Volunteer Coordinat	-	-	-	-	-	-	-	-	0.00%	-	-	-	-
Police Records Clerk	18,938.88	30.90%	5,852.11	15,387.84	17,035.20	30.90%	4,754.84	5,263.88	0.00%	5,263.88	(1,097.27)	509.03	(588.24)
Sr. Records Clerk	-	30.90%	-	2,839.20	2,839.20	30.90%	877.31	877.31	0.00%	877.31	877.31	-	877.31
Acting Police Records Sup.	-	30.90%	-	2,839.20	2,839.20	30.90%	877.31	877.31	0.00%	877.31	877.31	-	877.31
Sr. Animal Control O	14,615.04	30.90%	4,516.05	-	-	30.90%	-	-	0.00%	-	(4,515.05)	-	(4,516.05)
<b>\$ 89,389</b>		<b>\$ 27,621</b>	<b>\$ 25,656</b>	<b>\$ 28,252</b>			<b>\$ 7,928</b>	<b>\$ 8,730</b>		<b>\$ 8,730</b>	<b>\$ (10,683)</b>	<b>\$ 802</b>	<b>\$ (18,891)</b>

**Making Animals Available for Owner Redemption- Analysis of Benefits**

City's Data			Auditor Analysis											
Salaries Claimed	Benefit Rate Claimed	Benefits Claimed	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Allowed Salaries (Allowed Hours times Allowed PHR)	Allowed Benefit Rate	Salaries after Hour related - adjustment times Claimed Ben. rate	Allowed Salaries times Claimed Ben. Rate	Benefit Rate Difference (f) - (b)	Benefits ALLOWED (after all adjustments)	Adjustment I Hour-related (k) = (g) - (a*c)	Adjustment II PHR-related (l) = (h) - (g)	Adjustment III Benefit rate (m) = (i) * (e)	Unallowable Benefits (n) = (J) - (c')	
(a)	(b)	(c) = (a)*(b)	(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f) - (b)	(J) = (e)*(f)	(k) = (g) - (a*c)	(l) = (h) - (g)	(m) = (i) * (e)	(n) = (J) - (c')	
<div style="display: flex; justify-content: space-around;"> <span><b>G.6.1</b></span> <span><b>G.12.1</b></span> </div>														
<b>FY 2000-01</b>														
Animal Care Attenda	\$ 45,998.88	31.90%	\$ 14,673.64	\$ 4,901.52	\$ 5,435.04	31.90%	\$ 1,563.58	\$ 1,733.78	0.00%	\$ 1,733.78	\$ (13,110.06)	\$ 170.19	\$ -	(12,939.86)
Sr. Animal Care Atte	13,271.04	31.90%	4,233.46	-	-	31.90%	-	-	0.00%	-	(4,233.46)	-	-	(4,233.46)
ACA Supervisor	-	-	-	-	-	-	-	-	0.00%	-	-	-	-	-
Volunteer Coordinatr	-	-	-	-	-	-	-	-	0.00%	-	-	-	-	-
Police Records Clerk	20,090.88	31.90%	6,408.99	16,323.84	18,495.36	31.90%	5,207.30	5,900.02	0.00%	5,900.02	(1,201.69)	692.71	-	(508.97)
Sr. Records Clerk	-	31.90%	-	3,082.56 Δ	3,082.56	31.90%	983.34	983.34	0.00%	983.34	983.34	-	-	983.34
Acting Police Recorc	-	31.90%	-	3,082.56 Δ	3,082.56	31.90%	983.34	983.34	0.00%	983.34	983.34	-	-	983.34
Sr. Animal Control O	14,615.04	31.90%	4,662.20	-	-	31.90%	-	-	0.00%	-	(4,662.20)	-	-	(4,662.20)
	<b>\$ 93,976</b>		<b>\$ 29,978</b>	<b>\$ 27,390</b>	<b>\$ 30,096</b>		<b>\$ 8,738</b>	<b>\$ 9,600</b>		<b>\$ 9,600</b>	<b>\$ (21,241)</b>	<b>\$ 863</b>	<b>\$ -</b>	<b>\$ (20,378)</b>

City's Data			Auditor Analysis											
Salaries Claimed	Benefit Rate Claimed	Benefits Claimed	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Allowed Salaries (Allowed Hours times Allowed PHR)	Allowed Benefit Rate	Salaries after Hour related - adjustment times Claimed Ben. rate	Allowed Salaries times Claimed Ben. Rate	Benefit Rate Difference (f) - (b)	Benefits ALLOWED (after all adjustments)	Adjustment I Hour-related (k) = (g) - (a*c)	Adjustment II PHR-related (l) = (h) - (g)	Adjustment III Benefit rate (m) = (i) * (e)	Unallowable Benefits (n) = (J) - (c')	
(a)	(b)	(c) = (a)*(b)	(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f) - (b)	(J) = (e)*(f)	(k) = (g) - (a*c)	(l) = (h) - (g)	(m) = (i) * (e)	(n) = (J) - (c')	
<div style="display: flex; justify-content: space-around;"> <span><b>B.2.6</b></span> <span><b>G.6.1</b></span> <span><b>G.12.1</b></span> </div>														
<b>(4) FY 2001-02</b>														
Animal Care Attenda	\$ 47,375.04	32.40%	\$ 15,349.51	\$ 5,048.70	703.36	28.32%	\$ 1,635.60	\$ 1,847.89	-4.08%	\$ 1,615.19	\$ (13,713.91)	\$ 212.28	\$ (232.70)	(13,734.32)
Sr. Animal Care Atte	15,951.36	32.40%	5,168.24	-	-	28.32%	-	-	-4.08%	-	(5,168.24)	-	-	(5,168.24)
ACA Supervisor	-	-	-	-	-	-	-	-	0.00%	-	-	-	-	-
Volunteer Coordinatr	-	-	-	-	-	-	-	-	0.00%	-	-	-	-	-
Police Records Clerk	23,961.60	32.40%	7,763.56	19,468.80	19,468.80	28.32%	6,307.89	6,307.89	-4.08%	5,513.56	(1,455.67)	-	(794.33)	(2,249.99)
Sr. Records Clerk	-	28.32%	-	3,244.80	3,244.80	28.32%	918.93	918.93	0.00%	918.93	918.93	-	-	918.93
Acting Police Recorc	-	28.32%	-	3,244.80	3,244.80	28.32%	918.93	918.93	0.00%	918.93	918.93	-	-	918.93
Sr. Animal Control O	19,491.84	32.40%	6,315.36	-	-	28.32%	-	-	-4.08%	-	(6,315.36)	-	-	(6,315.36)
Error-Under claimed	(6.84)		(2.50)	-	-	28.32%	-	-		-	2.50	-	-	2.50
	<b>\$ 106,773</b>		<b>\$ 34,594</b>	<b>\$ 31,007</b>	<b>\$ 31,662</b>		<b>\$ 9,781</b>	<b>\$ 9,994</b>		<b>\$ 8,967</b>	<b>\$ (24,812)</b>	<b>\$ 212</b>	<b>\$ (1,027)</b>	<b>\$ (25,627)</b>

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99  
 Audit ID # S09-MCC-058

**Making Animals Available for Owner Redemption- Analysis of Benefits**

City's Data			Auditor Analysis											
Salaries Claimed	Benefit Rate Claimed	Benefits Claimed	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Allowed Salaries (Allowed Hours times Allowed PHR)	Allowed Benefit Rate	Salaries after Hour related - adjustment times Claimed Ben. rate	Allowed Salaries times Claimed Ben. Rate	Benefit Rate Difference	Benefits ALLOWED (after all adjustments)	Adjustment I Hour-related	Adjustment II PHR-related	Adjustment III Benefit rate	Unallowable Benefits	
(a)	(b)	(c) = (a)*(b)	(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f) - (b)	(j) = (e)*(f)	(k) = (g) - (i)	(l) = (h) - (g)	(m) = (i)*(e)	(n) = (j) - (c)	
<div style="display: flex; justify-content: space-between;"> <span>(5) FY 2002-03</span> <span><b>G.6.1</b></span> <span><b>G.12.1</b></span> </div>														
Animal Care Attenda	\$ 45,143.28	32.00%	\$ 14,445.85	\$ 5,208.84	\$ 4,966.92	27.52%	1,666.83	\$ 1,589.41	-4.48%	\$ 1,366.90	\$ (12,779.02)	\$ (77.41)	\$ (222.52)	(13,078.95)
Animal Care Attenda	12,898.08			-	-	0.00%	-	-	0.00%	-	-	-	-	-
Sr. Animal Care Atte	7,094.88	32.00%	2,270.36	-	-	0.00%	-	-	0.00%	-	(2,270.36)	-	-	(2,270.36)
ACA Supervisor	-	-	-	-	-	0.00%	-	-	0.00%	-	-	-	-	-
Volunteer Coordinator	-	-	-	-	-	0.00%	-	-	0.00%	-	-	-	-	-
Police Records Cleri	14,607.84	32.00%	4,674.51	17,697.96	16,957.08	27.52%	5,663.35	5,426.27	-4.48%	4,666.59	968.84	(237.06)	(759.68)	(7.92)
Sr. Records Clerk	-	27.52%	-	3,147.48	3,147.48	27.52%	866.19	866.19	0.00%	866.19	866.19	-	-	866.19
Acting Police Records Sup.	-	27.52%	-	2,826.18	2,826.18	27.52%	777.76	777.76	0.00%	777.76	777.76	-	-	777.76
Error-over claimed	10.00	-	2.28	-	-	-	-	-	0.00%	-	(3.28)	-	-	(3.28)
<b>\$ 79,754.00</b>			<b>\$ 21,393.00</b>	<b>\$ 28,880.00</b>	<b>\$ 27,898.00</b>		<b>8,974.00</b>	<b>\$ 8,660.00</b>		<b>\$ 7,677.00</b>	<b>(12,420.00)</b>	<b>(314.00)</b>	<b>\$ (982.00)</b>	<b>(13,716)</b>

City's Data			Auditor Analysis											
Salaries Claimed	Benefit Rate Claimed	Benefits Claimed	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Allowed Salaries (Allowed Hours times Allowed PHR)	Allowed Benefit Rate	Salaries after Hour related - adjustment times Claimed Ben. rate	Allowed Salaries times Claimed Ben. Rate	Benefit Rate Difference	Benefits ALLOWED (after all adjustments)	Adjustment I Hour-related	Adjustment II PHR-related	Adjustment III Benefit rate	Unallowable Benefits	
(a)	(b)	(c) = (a)*(b)	(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f) - (b)	(j) = (e)*(f)	(k) = (g) - (i)	(l) = (h) - (g)	(m) = (i)*(e)	(n) = (j) - (c)	
<div style="display: flex; justify-content: space-between;"> <span>FY 2005-06</span> <span><b>G.6.1</b></span> <span><b>G.12.1</b></span> </div>														
Animal Care Attenda	\$ 4,650.88	45.90%	\$ 2,134.75	\$ 5,634.72	\$ 5,085.36	45.90%	\$ 2,586.34	\$ 2,334.18	0.00%	\$ 2,334.18	\$ 451.58	\$ (252.16)	\$ -	199.43
ACA, Sorayda Duart	5,881.20	45.90%	2,699.47	-	-	0.00%	-	-	-45.90%	-	(2,699.47)	-	-	(2,699.47)
ACA, Jenna Flick	6,127.68	45.90%	2,812.61	-	-	0.00%	-	-	-45.90%	-	(2,812.61)	-	-	(2,812.61)
ACA, Justin Mallory	5,881.20	45.90%	2,699.47	-	-	0.00%	-	-	-45.90%	-	(2,699.47)	-	-	(2,699.47)
ACA, Dan Pacheco	4,247.36	45.90%	1,949.54	-	-	0.00%	-	-	-45.90%	-	(1,949.54)	-	-	(1,949.54)
Sr. Animal Care Atte	6,461.52	45.90%	2,965.84	-	-	0.00%	-	-	-45.90%	-	(2,965.84)	-	-	(2,965.84)
ACA Supervisor	-	-	-	-	-	0.00%	-	-	0.00%	-	-	-	-	-
Volunteer Coordinatr	6,976.32	45.90%	3,202.13	-	-	0.00%	-	-	-45.90%	-	(3,202.13)	-	-	(3,202.13)
Police Records Cleri	7,069.92	45.90%	3,245.09	17,130.96	16,639.56	45.90%	7,863.11	7,637.56	0.00%	7,637.56	4,618.02	(225.55)	-	4,392.46
Police Records Clerk	6,798.48	45.90%	3,120.50	-	-	0.00%	-	-	-45.90%	-	(3,120.50)	-	-	(3,120.50)
Æ Sr. Records Clerk, Ji	7,353.84	45.90%	3,375.41	-	-	0.00%	Æ -	-	-45.90%	-	(3,375.41)	-	-	(3,375.41)
Æ Acting Records Sup.	-	45.90%	-	5,939.64	\$ 5,939.64	45.90%	Æ 2,726.29	2,726.29	0.00%	2,726.29	2,726.29	-	-	2,726.29
<b>\$ 61,448.00</b>			<b>\$ 28,205.00</b>	<b>\$ 28,705.00</b>	<b>\$ 27,665.00</b>		<b>\$ 13,176.00</b>	<b>\$ 12,698.00</b>		<b>\$ 12,698.00</b>	<b>\$ (15,029.00)</b>	<b>\$ (478.00)</b>	<b>\$ -</b>	<b>(15,507)</b>

W/P G.6.1

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99  
 Audit ID # S09-MCC-058

**Making Animals Available for Owner Redemption- Analysis of Benefits**

City's Data			Auditor Analysis												
Salaries Claimed	Benefit Rate Claimed	Benefits Claimed	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Allowed Salaries (Allowed Hours times Allowed PHR)	Allowed Benefit Rate	Salaries after Hour related - adjustment times Claimed Ben. rate	Allowed Salaries times Claimed Ben. Rate	Benefit Rate Difference	Benefits ALLOWED (after all adjustments)	Adjustment I Hour-related	Adjustment II PHR-related	Adjustment III Benefit rate	Unallowable Benefits		
(a)	(b)	(c)= (a)*(b)	(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f) - (b)	(j) = (e)*(f)	(k) = (g) - (c)	(l) = (h) - (g)	(m) = (i)*(e)	(n) = (j) - (c)		
<b>FY 2006-07</b>			<b>G.6.1</b>		<b>G.12.1</b>										
Animal Care Attenda	\$ 31,917.60	47.80%	\$ 15,256.61	\$ 5,155.92	\$ 5,128.20	47.80%	\$ 2,464.53	\$ 2,451.28	0.00%	\$ 2,451.28	\$ (12,792.08)	\$ (13.25)	\$ -	(12,805.33)	
Sr. Animal Care Atter	3,503.76	47.80%	1,674.80	-	-	0.00%	-	-	-47.80%	-	(1,674.80)	-	-	(1,674.80)	
ACA Supervisor, Hill	6,976.32	47.80%	3,334.68	-	-	0.00%	-	-	-47.80%	-	(3,334.68)	-	-	(3,334.68)	
Volunteer Coordinatc	-	0.00%	-	-	-	0.00%	-	-	0.00%	-	-	-	-	-	
Police Records Clerk	27,942.72	47.80%	13,356.62	16,926.84	17,146.08	47.80%	8,091.03	8,195.83	0.00%	8,195.83	(5,265.59)	104.80	-	(5,160.79)	
Sr. Records Clerk, Jc	4,436.64	47.80%	2,120.71	-	-	0.00%	Æ	-	-47.80%	-	(2,120.71)	-	-	(2,120.71)	
Acting Records Sup..	-	47.80%	-	6,204.24	6,204.24	47.80%	Æ	2,965.63	2,965.63	0.00%	2,965.63	-	-	2,965.63	
	<u>\$ 74,777.04</u>		<u>\$ 35,743.00</u>	<u>\$ 28,287.00</u>	<u>\$ 28,479.00</u>			<u>13,521.00</u>	<u>\$ 13,613.00</u>		<u>\$ 13,613.00</u>	<u>\$ (22,222.00)</u>	<u>\$ 92.00</u>	<u>\$ -</u>	<u>(22,130)</u>

City's Data			Auditor Analysis												
Salaries Claimed	Benefit Rate Claimed	Benefits Claimed	Salaries after Hour related - adjustment (Allowed Hours times Claimed PHR)	Allowed Salaries (Allowed Hours times Allowed PHR)	Allowed Benefit Rate	Salaries after Hour related - adjustment times Claimed Ben. rate	Allowed Salaries times Claimed Ben. Rate	Benefit Rate Difference	Benefits ALLOWED (after all adjustments)	Adjustment I Hour-related	Adjustment II PHR-related	Adjustment III Benefit rate	Unallowable Benefits		
(a)	(b)	(c)= (a)*(b)	(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f) - (b)	(j) = (e)*(f)	(k) = (g) - (c)	(l) = (h) - (g)	(m) = (i)*(e)	(n) = (j) - (c)		
<b>FY 2007-08</b>			<b>G.6.1</b>		<b>G.12.1</b>										
Animal Care Attenda	\$ 36,441.60	57.60%	\$ 20,990.36	\$ 5,886.72	\$ 5,826.24	47.31%	\$ 3,390.75	\$ 3,355.91	-10.29%	\$ 2,756.39	\$ (17,599.61)	\$ (34.84)	\$ (599.52)	(18,233.97)	
Sr. Animal Care Atter	4,346.16	57.60%	2,503.39	-	-	0.00%	-	-	-57.60%	-	(2,503.39)	-	-	(2,503.39)	
ACA Supervisor, Hill	7,906.08	57.60%	4,553.90	-	-	0.00%	-	-	-57.60%	-	(4,553.90)	-	-	(4,553.90)	
Volunteer Coordinatc	-	-	-	-	-	0.00%	-	-	0.00%	-	-	-	-	-	
Police Records Clerk	33,758.40	57.60%	19,444.84	20,449.80	20,449.80	47.31%	11,779.08	11,779.08	-10.29%	9,674.80	(7,665.75)	-	(2,104.28)	(9,770.04)	
Sr. Records Clerk, Jc	5,422.56	57.60%	3,122.39	-	-	0.00%	Æ	-	-57.60%	-	(3,122.39)	-	-	(3,122.39)	
Acting Records Sup..	-	47.31%	-	7,582.68	7,582.68	47.31%	Æ	3,587.37	3,587.37	0.00%	3,587.37	-	-	3,587.37	
	<u>\$ 87,875</u>		<u>\$ 50,615</u>	<u>\$ 33,919</u>	<u>\$ 33,859</u>			<u>\$ 18,757</u>	<u>\$ 18,722</u>		<u>\$ 16,019</u>	<u>\$ (31,857)</u>	<u>\$ (35)</u>	<u>\$ (2,704)</u>	<u>(34,596)</u>

**Grand Totals** \$ 244,247 \$ 77,542 \$ (163,158) \$ 1,166 \$ (4,713) \$ (166,705)

Æ In 2005-06 the Sr. Records Clerk position, Jennie Comstock, became a Animal Control Officer position/Sr. Animal Care Attendant Position.  
 From 2005-06 forward, the auditor gave 100% credit to the Acting Records Supervisor position.  
 The Animal Control Officer position and the Sr. Animal Care Attendant position are not reimbursable positions for this component.

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058

**Holding Period - MAAFOR -Salaries & Benefits SUMMARY**

SALARIES						BENEFITS						Reimbursable Component Holding Period MAAFOR	TOTAL CLAIMED SALARIES & BENEFITS	TOTAL ALLOWED SALARIES & BENEFITS	Audit Adjustment
Claimed Salaries	Allowed Salaries	Unallowable Salaries	Adjustment I Hour-related	Adjustment II PHR-related		Claimed Benefits	Allowed Benefits	Unallowable Benefits	Adjustment I Hour-related	Adjustment II PHR-related	Adjustment III Benefit Rate related				
(1) FY 1998-99	\$ 42,588	\$ 631	\$ (41,957)	(42,021)	64	\$ 16,098	\$ 238	\$ (15,860)	\$ (15,884)	\$ 24	\$ -	(1) FY 1998-99	\$ 58,686	\$ 869	\$ (57,817)
(2) FY 1999-00	89,389	28,252	(61,137)	(63,733)	2,596	27,621	8,730	(18,891)	(19,693)	802	-	(2) FY 1999-00	117,010	36,982	(80,028)
(3) FY 2000-01	93,976	30,095	(63,881)	(66,586)	2,705	29,978	9,600	(20,378)	(21,241)	863	-	(3) FY 2000-01	123,954	39,695	(84,259)
(4) FY 2001-02	106,773	31,662	(75,111)	(75,766)	655	34,594	8,967	(25,627)	(24,812)	212	(1,027)	(4) FY 2001-02	141,367	40,629	(100,738)
(5) FY 2002-03	79,754	27,898	(51,856)	(50,874)	(982)	21,393	7,677	(13,716)	(12,420)	(314)	(982)	(5) FY 2002-03	101,147	35,575	(65,572)
(6) FY 2005-06	61,448	27,665	(33,783)	(32,743)	(1,040)	28,205	12,698	(15,507)	(15,029)	(478)	-	(6) FY 2005-06	89,653	40,363	(49,290)
(7) FY 2006-07	74,777	28,479	(46,298)	(46,490)	192	35,743	13,613	(22,130)	(22,222)	92	-	(7) FY 2006-07	110,520	42,092	(68,428)
(8) FY 2007-08	87,875	33,859	(54,016)	(53,956)	(60)	50,615	16,019	(34,596)	(31,857)	(35)	(2,704)	(8) FY 2007-08	138,490	49,878	(88,612)
	<u>\$ 636,580</u>	<u>\$ 208,541</u>	<u>\$ (428,039)</u>	<u>(432,169)</u>	<u>4,130</u>	<u>#####</u>	<u>\$ 77,542</u>	<u>\$(166,705)</u>	<u>\$(163,158)</u>	<u>\$1,166</u>	<u>\$ (4,713)</u>		<u>\$ 880,827</u>	<u>\$ 286,083</u>	<u>\$ (594,744)</u>

## **Tab 13**

City of Hayward

Legislatively Mandated Animal Adoption Program

FY 1998-99 through FY 2007-08 / Excluding FY 2003-04 & FY 2004-05

Audit ID #: S09-MCC-058

**Veterinary Care - Administration of Wellness Vaccine**

**Finding #8 Summary**

<u>Veterinary Care</u>	<u>Actual Costs Claimed</u>	<u>Allowable Per Audit</u>	<u>Audit Adjustments</u>
Salaries & Benefits C.10.2	\$ -	\$ 8,354	\$ 8,354
Indirect Costs ↓	-	1,639	1,639
Materials & Supplies I.7.1	41,230	17,624	(23,606)
Contract Services J.4.1	41,640	60,215	18,575
Total	<u>\$ 82,870</u>	<u>\$ 87,832</u>	<u>\$ 4,962</u>

**Veterinary Care- Administration of Wellness Vaccine**

**L.2.2**   **L.2.3**   **L.2.4**   **L.2.5**   **L.2.6**   **L.2.7**

	Fiscal Year								TOTAL
	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2005-06	FY 2006-07	FY 2007-08	
	Avg. of 6	Avg. of 6							
Dogs	468	468	623	647	440	472	327	296	
Cats	519	519	393	412	293	639	764	614	
Eligible Animals	987	987	1,016	1,059	733	1,111	1,091	910	7,894

**EX.10**

**FINDING 9 Veterinary Care Salaries, Benefits, and Related Indirect Costs**

	Fiscal Year								Totals
	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	
<b>Salaries -Administration of wellness vaccine</b>									
Claimed	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowable Cost	347	741	749	819	612	949	940	891	6,048
Audit Adjustment	\$ 347	\$ 741	\$ 749	\$ 819	\$ 612	\$ 949	\$ 940	\$ 891	\$ 6,048
<b>Benefits</b>									
Claimed benefit rate	37.80%	30.90%	31.90%	32.40%	32.00%	45.90%	47.80%	57.60%	
Claimed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowable benefit rate	37.80%	30.90%	31.90%	28.32%	27.52%	45.90%	47.80%	47.31%	
Allowable Cost	131	229	239	232	168	436	449	422	2,306
Audit Adjustment	\$ 131	\$ 229	\$ 239	\$ 232	\$ 168	\$ 436	\$ 449	\$ 422	\$ 2,306
									2782
<b>Salaries &amp; Benefits</b>									
Claimed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowed Cost	478	970	988	1,051	780	1,385	1,389	1,313	8,354
Audit Adjustment	\$ 478	\$ 970	\$ 988	\$ 1,051	\$ 780	\$ 1,385	\$ 1,389	\$ 1,313	\$ 8,354
<b>Related Indirect Costs</b>									
Claimed IC rate	23.70%	18.50%	19.90%	19.70%	16.20%	23.70%	42.30%	21.80%	
Claimed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowable IC rate	23.70%	18.50%	19.90%	19.70%	16.20%	23.70%	42.30%	21.80%	
Allowable Cost	113	179	197	207	126	225	398	194	1,639
Audit Adjustment	\$ 113	\$ 179	\$ 197	\$ 207	\$ 126	\$ 225	\$ 398	\$ 194	\$ 1,639
Total claimed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total allowable	591	1,149	1,185	1,258	906	1,610	1,787	1,507	9,993
Total Audit Adjustment	\$ 591	\$ 1,149	\$ 1,185	\$ 1,258	\$ 906	\$ 1,610	\$ 1,787	\$ 1,507	\$ 9,993

**E.3.1**

**G.10.PS**

**EX.10**

# Pre Saturday Decision

Eligible Animals for Administration of a Wellness Vaccine

	Fiscal Year								TOTAL
	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2005-06	FY 2006-07	FY 2007-08	
Pre Saturday Decision									
	Avg of 6	Avg. of 6							
Dogs	477	477	653	661	473	434	336	305	
Cats	727	727	592	649	521	932	927	738	
Eligible Animals	1,204	1,204	1,245	1,310	994	1,366	1,263	1,043	9,629

Pre Saturday Decision

	Fiscal Year								Totals
	1998-99	1999-2000	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	
Salaries -Administration of wellness vaccine									
Claimed	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowable Cost	423	904	918	1,015	829	1,167	1,088	1,021	7,365
Audit Adjustment	\$ 423	\$ 904	\$ 918	\$ 1,015	\$ 829	\$ 1,167	\$ 1,088	\$ 1,021	\$ 7,365
Benefits									
Claimed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowable Cost	160	279	293	286	228	533	520	483	2,782
Audit Adjustment	\$ 160	\$ 279	\$ 293	\$ 286	\$ 228	\$ 533	\$ 520	\$ 483	\$ 2,782
Salaries & Benefits									
Claimed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowed Cost	583	1,183	1,211	1,301	1,057	1,700	1,608	1,504	10,147
Audit Adjustment	\$ 583	\$ 1,183	\$ 1,211	\$ 1,301	\$ 1,057	\$ 1,700	\$ 1,608	\$ 1,504	\$ 10,147
Related Indirect Costs									
Claimed IC rate	Sal. & Ben. 23.70%	Sal. & Ben. 18.50%	Sal. & Ben. 19.90%	Sal. & Ben. 19.70%	Sal. & Ben. 16.20%	Sal. 23.70%	Sal. 42.30%	Sal. 21.80%	
Claimed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allowable IC rate	23.70%	18.50%	19.90%	19.70%	16.20%	23.70%	42.30%	21.80%	
Allowable Cost	138	219	241	256	171	277	460	223	1,985
Audit Adjustment	\$ 138	\$ 219	\$ 241	\$ 256	\$ 171	\$ 277	\$ 460	\$ 223	\$ 1,985

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058

**Veterinary Care- Administration of Wellness Vaccine - Analysis of Salaries**

City's Data			Auditor Analysis									
Hours Claimed	PHR Claimed	Total Salaries Claimed	Min/Vaccine Average Time Per Cat/Dog (Time Study - July/Aug. 09)	Eligible # of Animals For Vet Care Average	Allowed Hours	PHR Audited	Total Salaries Allowed	Salaries After HOUR Related Adjustment (Allowed Hours * Claimed PHR)	Adjustment I Hour-Related	Adjustment II PHR-Related	Total Audit Adjustments I & II	
a	b	(^c)	(d)	(e)	(f)= (d*e)/60	(g)	(h) = (f) * (g)	(i) = (f)*(b)	(j) (i)-(^c)	(k) (h)-(i)		
16.62			<b>G.10.4</b> 2.54	<b>AVG. of 6</b> 987	41.77	\$ 16.62	694.22	\$ 694.22	\$ 694.22			
		\$ -					<b>347</b>	\$ 347	\$ 347	\$ -		

"Beginning January 1, 1999 - Providing "necessary and prompt veterinary care" for stray and abandoned animals..." Only 1/2 of this FY is reimbursable.

The city did not claim any costs for this component. However, the city co-mingled these costs with the care of dogs & cats. The auditor re-classified costs. The city did not have any support for this component. The shelter performed a time study in order to support the time it took for Animal Care attendants to perform a wellness vaccine. The auditor applied the results of the time study to the audit period.

City's Data			Auditor Analysis									
Hours Claimed	PHR Claimed	Total Salaries Claimed	Min/Vaccine Average Time Per Cat/Dog (Time Study - July/Aug. 09)	Eligible # of Animals For Vet Care Average	Allowed Hours	PHR Audited	Total Salaries Allowed	Salaries After HOUR Related Adjustment (Allowed Hours * Claimed PHR)	Adjustment I Hour-Related	Adjustment II PHR-Related	Total Audit Adjustments I & II	
a	b	(^c)	(d)	(e)	(f)= (d*e)/60	(g)	(h) = (f) * (g)	(i) = (f)*(b)	(j) (i)-(^c)	(k) (h)-(i)		
17.75		\$ -	<b>G.10.4</b> 2.54	<b>AVG. of 6</b> 987	41.77	\$ 17.75	\$ 741	\$ 741	\$ 741	\$ -		

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058

**Veterinary Care- Administration of Wellness Vaccine - Analysis of Salaries**

City's Data			Auditor Analysis								
Hours Claimed	PHR Claimed	Total Salaries Claimed	Min/Vaccine Average Time Per Cat/Dog (Time Study - July/Aug. 09)	Eligible # of Animals For Vet Care Average	Allowed Hours	PHR Audited	Total Salaries Allowed	Salaries After HOUR Related Adjustment (Allowed Hours * Claimed PHR)	Adjustment I Hour-Related	Adjustment II PHR-Related	Total Audit Adjustments I & II
a	b	(^c)	(d)	(e)	(f)= (d*e)/60	(g)	(h) = (f) * (g)	(i) = (f)*(b)	(j) (i)-(^c)	(k) (h)-(i)	
17.42		\$ -	<input checked="" type="checkbox"/> G.10.4 2.54	<input checked="" type="checkbox"/> L.2.2 1,016	<input checked="" type="checkbox"/> L.2.2 43.01	<input checked="" type="checkbox"/> G.11.1 \$ 17.42	\$ 749	\$ 749	\$ 749	\$ -	

City's Data			Auditor Analysis								
Hours Claimed	PHR Claimed	Total Salaries Claimed	Min/Vaccine Average Time Per Cat/Dog (Time Study - July/Aug. 09)	Eligible # of Animals For Vet Care Average	Allowed Hours	PHR Audited	Total Salaries Allowed	Salaries After HOUR Related Adjustment (Allowed Hours * Claimed PHR)	Adjustment I Hour-Related	Adjustment II PHR-Related	Total Audit Adjustments I & II
a	b	(^c)	(d)	(e)	(f)= (d*e)/60	(g)	(h) = (f) * (g)	(i) = (f)*(b)	(j) (i)-(^c)	(k) (h)-(i)	
18.28		\$ -	<input checked="" type="checkbox"/> G.10.4 2.54	<input checked="" type="checkbox"/> L.2.3 1,059	44.83	\$ 18.28	\$ 819	819.49	\$ 819	\$ -	

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058

**Veterinary Care- Administration of Wellness Vaccine - Analysis of Salaries**

**City's Data**

Hours Claimed	PHR Claimed	Total Salaries Claimed
a	b	(^c)

**Auditor Analysis**

Min/Vaccine Average Time Per Cat/Dog (Time Study - July/Aug. 09)	Eligible # of Animals For Vet Care Average	Allowed Hours	PHR Audited	Total Salaries Allowed	Salaries After HOUR Related Adjustment (Allowed Hours * Claimed PHR)	Adjustment I Hour-Related	Adjustment II PHR-Related	Total Audit Adjustments I & II
(d)	(e)	(f)= (d*e)/60	(g)	(h) = (f) * (g)	(i) = (f)*(b)	(j) (i)-(^c)	(k) (h)-(i)	
<b>5) FY 2002-03</b>								
<input checked="" type="checkbox"/> G.10.4 2.54	<input checked="" type="checkbox"/> L.2.4 733	31.03	\$ 19.71	\$ 612	611.60	\$ 612	\$ -	

**City's Data**

Hours Claimed	PHR Claimed	Total Salaries Claimed
a	b	(^c)

**Auditor Analysis**

Min/Vaccine Average Time Per Cat/Dog (Time Study - July/Aug. 09)	Eligible # of Animals For Vet Care Average	Allowed Hours	PHR Audited	Total Salaries Allowed	Salaries After HOUR Related Adjustment (Allowed Hours * Claimed PHR)	Adjustment I Hour-Related	Adjustment II PHR-Related	Total Audit Adjustments I & II
(d)	(e)	(f)= (d*e)/60	(g)	(h) = (f) * (g)	(i) = (f)*(b)	(j) (i)-(^c)	(k) (h)-(i)	
<b>6) FY 2005-06</b>								
<input checked="" type="checkbox"/> G.10.4 2.54	<input checked="" type="checkbox"/> L.2.5 1,111	47.03	\$ 20.18	\$ 949	\$ 949.07	\$ 949	\$ -	

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058

**Veterinary Care- Administration of Wellness Vaccine - Analysis of Salaries**

**City's Data**

Hours Claimed	PHR Claimed	Total Salaries Claimed
a	b	(^c)

**Auditor Analysis**

Min/Vaccine Average Time Per Cat/Dog (Time Study - July/Aug. 09)	Eligible # of Animals For Vet Care Average	Allowed Hours	PHR Audited	Total Salaries Allowed	Salaries After HOUR Related Adjustment (Allowed Hours * Claimed PHR)	Adjustment I Hour-Related	Adjustment II PHR-Related	Total Audit Adjustments I & II
(d)	(e)	(f)= (d*e)/60	(g)	(h) = (f) * (g)	(i) = (f)*(b)	(j) (i)-(^c)	(k) (h)-(i)	
<b>5) FY 2002-03</b>								
<input checked="" type="checkbox"/> G.10.4	<input checked="" type="checkbox"/> L.2.4		<input checked="" type="checkbox"/> G.11.1					
2.54	733	31.03	\$ 19.71	\$ 612	611.60	\$ 612	\$ -	

**City's Data**

Hours Claimed	PHR Claimed	Total Salaries Claimed
a	b	(^c)

**Auditor Analysis**

Min/Vaccine Average Time Per Cat/Dog (Time Study - July/Aug. 09)	Eligible # of Animals For Vet Care Average	Allowed Hours	PHR Audited	Total Salaries Allowed	Salaries After HOUR Related Adjustment (Allowed Hours * Claimed PHR)	Adjustment I Hour-Related	Adjustment II PHR-Related	Total Audit Adjustments I & II
(d)	(e)	(f)= (d*e)/60	(g)	(h) = (f) * (g)	(i) = (f)*(b)	(j) (i)-(^c)	(k) (h)-(i)	
<b>6) FY 2005-06</b>								
<input checked="" type="checkbox"/> G.10.4	<input checked="" type="checkbox"/> L.2.5		<input checked="" type="checkbox"/> G.11.1					
2.54	1,111	47.03	\$ 20.18	\$ 949	949.07	\$ 949	\$ -	

**Veterinary Care - Administration of Wellness Vaccine - Analysis of Benefits**

City Data			Auditor Analysis							Adjustment			
Salaries Claimed	Benefit Rate Claimed	Benefit Amount Claimed	Salaries after Hour related - adjustment (Allowed Hours * Claimed PHR)	Allowed Salaries (Allowed Hours * Allowed PHR)	Allowed Benefit Rate	(Salaries after Hour Related - Adj. * Ben. Rate Claimed)	(Allowed Salaries times Claimed Ben. Rate)	Benefit Rate Difference	Allowed Benefits (after all adjustments)	Adjustment I Hour-related	Adjustment II PHR-related	Adjustment III Benefit Rate related	Total Audit Adjustments I, II & III
(a)	(b)	(^c)	(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f)-(b)	(j) = (e)*(f)	(k) = (g)-(^c)	(l) = (h)-(g)	(m) = (i)*(e)	(n) = (k)+(l)+m

**1) FY 1998-99**

**G.12.1**

ACA - Avg. 37.80% \$ - \$ 347.11 \$ 347.00 37.80% \$ 131.21 \$ 131.17 0.00% \$ 131 \$ 131 \$ (0) \$ - \$ 131

"Beginning January 1, 1999 - Providing "necessary and prompt veterinary care" for stray and abandoned animals..."

City Data			Auditor Analysis							Adjustment			
Salaries Claimed	Benefit Rate Claimed	Benefit Amount Claimed	Salaries after Hour related - adjustment (Allowed Hours * Claimed PHR)	Allowed Salaries (Allowed Hours * Allowed PHR)	Allowed Benefit Rate	(Salaries after Hour Related - Adj. * Ben. Rate Claimed)	(Allowed Salaries times Claimed Ben. Rate)	Benefit Rate Difference	Allowed Benefits (after all adjustments)	Adjustment I Hour-related	Adjustment II PHR-related	Adjustment III Benefit Rate related	Total Audit Adjustments I, II & III
(a)	(b)	(^c)	(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f)-(b)	(j) = (e)*(f)	(k) = (g)-(^c)	(l) = (h)-(g)	(m) = (i)*(e)	(n) = (k)+(l)+m

**2) FY 1999-00**

ACA - Avg. 30.90% \$ - \$ 741.42 \$ 741.00 30.90% \$ 229.10 \$ 228.97 0.00% \$ 229 \$ 229 \$ (0) \$ - \$ 229

City Data			Auditor Analysis							Adjustment			
Salaries Claimed	Benefit Rate Claimed	Benefit Amount Claimed	Salaries after Hour related - adjustment (Allowed Hours * Claimed PHR)	Allowed Salaries (Allowed Hours * Allowed PHR)	Allowed Benefit Rate	(Salaries after Hour Related - Adj. * Ben. Rate Claimed)	(Allowed Salaries times Claimed Ben. Rate)	Benefit Rate Difference	Allowed Benefits (after all adjustments)	Adjustment I Hour-related	Adjustment II PHR-related	Adjustment III Benefit Rate related	Total Audit Adjustments I, II & III
(a)	(b)	(^c)	(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f)-(b)	(j) = (e)*(f)	(k) = (g)-(^c)	(l) = (h)-(g)	(m) = (i)*(e)	(n) = (k)+(l)+m

**3) FY 2000-01**

**G.12.1**

ACA - Avg. 31.90% \$ 749.23 \$ 749.00 31.90% \$ 239.01 \$ 238.93 0.00% \$ 239 \$ 239 \$ (0) \$ - \$ 239

City Data			Auditor Analysis							Adjustment			
Salaries Claimed	Benefit Rate Claimed	Benefit Amount Claimed	Salaries after Hour related - adjustment (Allowed Hours * Claimed PHR)	Allowed Salaries (Allowed Hours * Allowed PHR)	Allowed Benefit Rate	(Salaries after Hour Related - Adj. * Ben. Rate Claimed)	(Allowed Salaries times Claimed Ben. Rate)	Benefit Rate Difference	Allowed Benefits (after all adjustments)	Adjustment I Hour-related	Adjustment II PHR-related	Adjustment III Benefit Rate related	Total Audit Adjustments I, II & III
(a)	(b)	(^c)	(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f)-(b)	(j) = (e)*(f)	(k) = (g)-(^c)	(l) = (h)-(g)	(m) = (i)*(e)	(n) = (k)+(l)+m

**4) FY 2001-02**

ACA - Avg. 28.32% \$ - \$ 819.49 \$ 819.00 28.32% \$ 232.08 \$ 231.94 0.00% \$ 232 \$ 232 \$ (0) \$ - \$ 232

**Veterinary Care- Administration of Wellness Vaccine - Analysis of Benefits**

City Data

Salaries Claimed	Benefit Rate Claimed	Benefit Amount Claimed
(a)	(b)	(c)

Auditor Analysis

Salaries after Hour related - adjustment (Allowed Hours * Claimed PHR)	Allowed Salaries (Allowed Hours * Allowed PHR)	Allowed Benefit Rate	Benefits after Hour related - adjustment (Ben. Rate Claimed * Salaries after Hour Adj. Claimed Ben. Rate)	Allowed Salaries times Claimed Ben. Rate	Benefit Rate Difference	Allowed Benefits (after all adjustments)
(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f)-(b)	(j) = (e)*(f)

Adjustment I Hour-related (K) = (g) - (c)	Adjustment II PHR-related (L) = (h) - (g)	Adjustment III Benefit Rate related (M) = (i) * (e)	Total Audit Adjustments I, II & III (n) = (K)+(L)+M
---	---	---	---

**5) FY 2002-03**

ACA - Avg. 27.52% \$ - \$ 611.60 \$ 612.00 27.52% \$ 168.31 \$ 168.42 0.00% \$ 168 \$ 168 \$ 0 \$ - \$ 168

City Data

Salaries Claimed	Benefit Rate Claimed	Benefit Amount Claimed
(a)	(b)	(c)

Auditor Analysis

Salaries after Hour related - adjustment (Allowed Hours * Claimed PHR)	Allowed Salaries (Allowed Hours * Allowed PHR)	Allowed Benefit Rate	Benefits after Hour related - Adj. * (Salaries after Hour Related - Adj. * Ben. Rate Claimed)	Allowed Salaries times Claimed Ben. Rate	Benefit Rate Difference	Allowed Benefits (after all adjustments)
(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f)-(b)	(j) = (e)*(f)

Adjustment I Hour-related (K) = (g) - (c)	Adjustment II PHR-related (L) = (h) - (g)	Adjustment III Benefit Rate related (M) = (i) * (e)	Total Audit Adjustments I, II & III (n) = (K)+(L)+M
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**6) FY 2005-06**

ACA - Avg. 45.90% \$ - \$ 949.07 \$ 949.00 45.90% \$ 435.62 \$ 435.59 0.00% \$ 436 \$ 436 \$ (0) \$ - \$ 436

City Data

Salaries Claimed	Benefit Rate Claimed	Benefit Amount Claimed
(a)	(b)	(c)

Auditor Analysis

Salaries after Hour related - adjustment (Allowed Hours * Claimed PHR)	Allowed Salaries (Allowed Hours * Allowed PHR)	Allowed Benefit Rate	Benefits after Hour related - Adj. * (Salaries after Hour Related - Adj. * Ben. Rate Claimed)	Allowed Salaries times Claimed Ben. Rate	Benefit Rate Difference	Allowed Benefits (after all adjustments)
(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f)-(b)	(j) = (e)*(f)

Adjustment I Hour-related (K) = (g) - (c)	Adjustment II PHR-related (L) = (h) - (g)	Adjustment III Benefit Rate related (M) = (i) * (e)	Total Audit Adjustments I, II & III (n) = (K)+(L)+M
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**7) FY 2006-07**

ACA - Avg. 47.80% \$ - \$ 939.97 \$ 940.00 47.80% \$ 449.30 \$ 449.32 0.00% \$ 449 \$ 449 \$ 0 \$ - \$ 449

City Data

Salaries Claimed	Benefit Rate Claimed	Benefit Amount Claimed
(a)	(b)	(c)

Auditor Analysis

Salaries after Hour related - adjustment (Allowed Hours * Claimed PHR)	Allowed Salaries (Allowed Hours * Allowed PHR)	Allowed Benefit Rate	Benefits after Hour related - Adj. * (Salaries after Hour Related - Adj. * Ben. Rate Claimed)	Allowed Salaries times Claimed Ben. Rate	Benefit Rate Difference	Allowed Benefits (after all adjustments)
(d)	(e)	(f)	(g) = (b)*(d)	(h) = (e)*(b)	(i) = (f)-(b)	(j) = (e)*(f)

Adjustment I Hour-related (K) = (g) - (c)	Adjustment II PHR-related (L) = (h) - (g)	Adjustment III Benefit Rate related (M) = (i) * (e)	Total Audit Adjustments I, II & III (n) = (K)+(L)+M
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**8) FY 2007-08**

ACA - Avg. 47.31% \$ - \$ 890.58 \$ 891.00 47.31% \$ 421.33 \$ 421.53 0.00% \$ 422.00 \$ 421.00 \$ - \$ - \$ 421.00

\$ - \$ 2,306 \$ (0) \$ - \$ 2,306

W/P I.7.1

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99, FY 2005-06 & FY 2008-09  
 Audit ID # S09-MCC-058  
**Veterinary Care- Wellness Vaccine Cost**

**L.2.2** **L.2.3** **L.2.4** **L.2.5** **L.2.6** **L.2.7**

Eligible Animals for Administration of a Wellness Vaccine

	Fiscal Year								TOTAL
	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2005-06	FY 2006-07	FY 2007-08	
	Avg. of 6	Avg. of 6							
Dogs	468	468	623	647	440	472	327	296	
Cats	519	519	393	412	293	639	764	614	
Eligible Animals	987	987	1,016	1,059	733	1,111	1,091	910	7,894

**EX.10**

Materials & Supplies - Cost of Wellness Vaccine

	Fiscal Year								TOTAL
	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2005-06	FY 2006-07	FY 2007-08	
Claimed	\$ 18,686	\$ -	\$ -	\$ -	\$ -	\$ 14,836	\$ -	\$ 7,708	\$ 41,230
Allowable Cost	1,170	1,908	2,258	2,372	1,777	4,421	1,799	1,920	17,625
Audit Adjustment	\$ (17,516)	\$ 1,908	\$ 2,258	\$ 2,372	\$ 1,777	\$ (10,415)	\$ 1,799	\$ (5,788)	\$ (23,605)

**I.7.PS** **E.3.1** **I.7.PS** **I.7.PS** **I.7.PS** **EX.10**

# Pre Saturday Decision

Eligible Animals for Administration of a Wellness Vaccine

	Fiscal Year								TOTAL
	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2005-06	FY 2006-07	FY 2007-08	
	Avg of 6	Avg. of 6							
Dogs	477	477	653	661	473	434	336	305	
Cats	727	727	592	649	521	932	927	738	
Eligible Animals	1,204	1,204	1,245	1,310	994	1,366	1,263	1,043	9,629

Materials & Supplies - Cost of Wellness Vaccine

	Fiscal Year								TOTAL
	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2005-06	FY 2006-07	FY 2007-08	
Claimed	\$ 18,686	\$ -	\$ -	\$ -	\$ -	\$ 14,836	\$ -	\$ 7,708	\$ 41,230
Allowable Cost	1,319	2,129	2,535	2,648	2,148	4,968	1,998	2,115	19,860
Audit Adjustment	\$ (17,367)	\$ 2,129	\$ 2,535	\$ 2,648	\$ 2,148	\$ (9,868)	\$ 1,998	\$ (5,593)	\$ (21,370)

All numbers and methodologies are contingent on management approval.

**Veterinary Care- Cost Per Vaccine**

I.7.1

I.7.PS

**1) FY 1998-99**

**Vaccine Cost for Dogs**

Vaccine 1 For Dog Cost	Vaccine 2 For Dog Cost	Doses per box	Cost per 2 Vaccines per dog	# of Eligible Dogs Average	Vaccine Cost Allowed For DOGS
(a)	(b)	(^c)	(d)	(e)	(f) = (e)*(f)
			Average of 7 yrs \$ 3.58	Average of 6 yrs 488	\$ 1,676.00

**Vaccine Cost for Cats**

Vaccine 1 For CAT Cost	Doses per box	Cost per Vaccines per CAT	# of Eligible Cats Average	Vaccine Cost Allowed For CATS
(a)	(b)	(^c)	(e)	(F) = (d)*(e)
Average		Average of 7 yrs \$ 1.28	Average of 6 yrs 519	\$ 664.00

I.7.PS

Total cost  
Allowed for Vaccines

1,700.00

I.7.PS

Per parameters & Guidelines -  
 Beginning January 1, 1999-  
 Providing "necessary and prompt  
 veterinary care" for stray and  
 abandoned animals...

Only 1/2 of the the total for the  
 year allowed.

**Veterinary Care- Cost Per Vaccine**

**2) FY 1999-00**

Vaccine Cost for Dogs

Vaccine 1 For Dog Cost (25 vaccines * 10 trays) 250 Vaccines	Cost for Vaccine 1	Vaccine 2 For Dog Cost (25 vaccines * 6 trays) 150 Vaccines	Cost for Vaccine 2	Cost per 2 Vaccines per dog	# of Eligible Dogs  Average	Vaccine Cost Allowed  For DOGS
(a)	(b)	(^c)	(d) =	(e) = (b+d)	(f)	(G) = (e)*(f)
\$ 389.40	\$ 1.44	\$ 241.00	\$ 1.61	\$ 3.04	Average of 6 468	\$ 1,423.00

I.7.PS

Auditor  
Notes:  
Vaccine costs  
were  
extremely  
high this  
year.

Vaccine Cost for Cats

Vaccine 1 For CAT (25 vaccines * 10 trays) (250 vaccines)	250 Vaccines	Cost per Vaccines per CAT	# of Eligible Cats	Vaccine Cost Allowed For CATS
(a)	(b)	(^c) (a)/(b)	(d)	(e) = (^c)*(d)
\$ 232.00	250	\$ 0.93	Average of 6 519	\$ 483.00

I.7.PS

I.7.PS

Total cost  
Allowed for Vaccines

I.7.PS

\$ 1,908.00

**Veterinary Care- Cost Per Vaccine**

**3) FY 2000-01**

Vaccine Cost for Dogs

Vaccine 1 For Dog Cost (25 vaccines * 4 trays) (100 vaccines)	Cost per Vaccine 1	Vaccine 2 For Dog Cost (25 vaccines * 10 trays) 250 Vaccines	Cost for Vaccine 2	Cost per 2 Vaccines per dog	# of Eligible Dogs	Vaccine Cost Allowed  For DOGS
(a)	(b)	(^c)	(d) =	(e) = (b+d)	(e)	(F) = (d)*(e)
\$ 143.24	\$ 1.43	\$ 401.30	\$ 1.61	\$ 3.04	623	\$ 1,892.00
				I.7.PS	L.2.2	I.7.PS

Auditor  
Notes:  
Vaccine costs  
were  
extremely  
high this  
year.

Vaccine Cost for Cats

Vaccine 1 For CAT (25 vaccines * 8 trays) (200 vaccines)	200 Vaccines	Cost per Vaccines per CAT	# of Eligible Cats	Vaccine Cost Allowed For CATS
(a)	(b)	(^c) (a)/(b)	(e)	(F) = (d)*(e)
\$ 19.24	200	\$ 0.93	393	\$ 366.00
		I.7.PS	L.2.2	I.7.PS

Total cost  
Allowed for Vaccines  
I.7.PS 2,258.00

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058

**Veterinary Care- Cost Per Vaccine**

**4) FY 2001-02**

Vaccine Cost for Dogs

Vaccine 1 For Dog Cost	Vaccine 2 For Dog Cost	Doses per box	Cost per 2 Vaccines per dog	# of Eligible Dogs	Vaccine Cost Allowed For DOGS
(a)	(b)	(^c)	(d) = (a+b)/(^c)	(e)	(F) = (d)*(e)
\$ 40.45	\$ 35.89	25	\$ 3.05	647	\$ 1,971.00
			I.7.PS	L.2.3 I.7.PS	

Vaccine Cost for Cats

Vaccine 1 For CAT Cost	Doses per box	Cost per Vaccines per CAT	# of Eligible Cats	Vaccine Cost Allowed For CATS
(a)	(b)	(^c) (a)/(b)	(e)	(F) = (d)*(e)
\$ 24.35	25	\$ 0.97	412	\$ 401.00
		I.7.PS	L.2.3 I.7.PS	

Total cost  
Allowed for Vaccines

2,372  
I.7.PS

**Veterinary Care- Cost Per Vaccine**

**5) FY 2002-03**

Vaccine Cost for Dogs

Vaccine 1 For Dog Cost	Vaccine 2 For Dog Cost	Doses per box	Cost per 2 Vaccines per dog	# of Eligible Dogs	Vaccine Cost Allowed For DOGS
(a)	(b)	(^c)	(d) = (a+b)/(^c)	(e)	(F) = (d)*(e)

\$ 42.82	\$ 36.92	25	\$ 3.27	440	\$ 1,439.00
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I.7.PS

L.2.4  
I.7.PS

Vaccine Cost for Cats

Vaccine 1 For CAT Cost	Doses per box	Cost per Vaccines per CAT	# of Eligible Cats	Vaccine Cost Allowed For CATS
(a)	(b)	(^c) (a)/(b)	(e)	(F) = (d)*(e)

\$ 28.84	25	\$ 1.15	293	\$ 338.00
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I.7.PS

L.2.4  
I.7.PS

Total cost  
Allowed for Vaccines

\$ 1,777.00
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I.7.PS

**Veterinary Care- Cost Per Vaccine**

**6) FY 2005-06**

Vaccine Cost for Dogs

Vaccine 1 For Dog Cost Bronchi Shield	Vaccine 2 For Dog Cost Dura Max	Doses per box	Cost per 2 Vaccines per dog	# of Eligible Dogs	Vaccine Cost Allowed For DOGS
(a)	(b)	(^c)	(d) = (a+b)/(^c)	(e)	(F) = (d)*(e)

\$ 12.50	\$ 73.00	25	\$ 5.82	472	\$ 2,747.00
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I.7.PS

L.2.5

I.7.PS

Vaccine Cost for Cats

Vaccine 1 For CAT Cost Fel o Vax	Doses per box	Cost per Vaccines per CAT	# of Eligible Cats	Vaccine Cost Allowed For CATS
(a)	(b)	(^c) (a)/(b)	(e)	(F) = (d)*(e)

\$ 131.00	50	\$ 2.62	639	\$ 1,674.00
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I.7.PS

L.2.5

I.7.PS

Total cost  
Allowed for Vaccines

\$ 4,421.00
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I.7.PS

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058

**Veterinary Care- Cost Per Vaccine**

**7) FY 2006-07**

Vaccine Cost for DOGS

Vaccine 1 For Dog Cost Parvo- Dura Max	Vaccine 2 For Dog Cost FD- Dura Max	Doses per box	Cost per 2 Vaccines per dog	# of Eligible Dogs	Vaccine Cost Allowed For DOGS
(a)	(b)	(^c)	(d) = (a+b)/(^c)	(e)	(F) = (d)*(e)

\$ 36.75	\$ 39.60	25	\$ 3.05	327	\$ 997.00
			<b>I.7.PS</b>	<b>L.2.6</b> <b>I.7.PS</b>	

Vaccine Cost for CATS

Vaccine 1 For CAT Cost	Doses per box	Cost per Vaccines per CAT	# of Eligible Cats	Vaccine Cost Allowed For CATS
(a)	(b)	(^c) (a)/(b)	(e)	(F) = (d)*(e)

\$ 26.25	25	\$ 1.05	764	\$ 802.00
			<b>I.7.PS</b>	<b>L.2.6</b> <b>I.7.PS</b>

**Total cost  
Allowed for Vaccines**

\$ 1,799.00	<b>I.7.PS</b>
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City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058

**Veterinary Care- Cost Per Vaccine**

**8) FY 2007-08**

Vaccine Cost for DOGS

Vaccine 1 For Dog Cost FD Dura-Max	Vaccine 2 For Dog Cost Bronchi- Shield	Doses per box	Cost per 2 Vaccines per dog	# of Eligible Dogs	Vaccine Cost Allowed For DOGS
(a)	(b)	(^c)	(d) = (a+b)/(^c)	(e)	(F) = (d)*(e)

	\$ 62.00	25	\$ 3.79	296	\$ 1,122.00
			I.7.PS	L.2.7	
				I.7.PS	

Vaccine Cost for CATS

Vaccine 1 For CAT Cost	Doses per box	Cost per Vaccines per CAT	# of Eligible Cats	Vaccine Cost Allowed For CATS
(a)	(b)	(^c) (a)/(b)	(d)	(F) = (^c)*(d)

	\$ 32.00	25	\$ 1.30	614	\$ 798.00
			I.7.PS	L.2.7	
				I.7.PS	

Total cost  
Allowed for Vaccines

\$ 1,920.00	I.7.PS
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**Grand Total Allowed for Veterinary Care - Wellness Vaccines Cost**

**\$ 17,625.00**

I.7.PS

All numbers and methodologies are contingent on management approval.

L.2.2

L.2.3

L.2.4

L.2.5

L.2.6

L.2.7

Eligible Animals for Administration of a Wellness Vaccine

Fiscal Year

	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2005-06	FY 2006-07	FY 2007-08	TOTAL
	Avg. of 6	Avg. of 6							
Dogs	468	468	623	647	440	472	327	296	
Cats	519	519	393	412	293	639	764	614	
Eligible Animals	987	987	1,016	1,059	733	1,111	1,091	910	7,894

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058  
**Veterinary Care/Contract Services - Initial Physical Exam & Vet Care Invoices**

Eligible Animals for Administration of a Wellness Vaccine/Initial Physical Examination

	Fiscal Year								TOTAL
	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2005-06	FY 2006-07	FY 2007-08	
	Avg. of 6	Avg. of 6							
Dogs	468	468	623	647	440	472	327	296	
Cats	519	519	393	412	293	639	764	614	
Eligible Animals	987	987	1,016	1,059	733	1,111	1,091	910	7,894

J.4.PS

EX.10

Contract Services - Adjustment per Fiscal Year - Prompt and Necessary Veterinary Care

	1998-99	1999-00	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	TOTAL
<b>Claimed</b>									
Initial Physical Exam	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
Vet Care Invoices	-	-	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,553	\$ 21,792	\$ 17,295	\$ 41,640
<b>Allowable</b>									
Initial Physical Exam	\$ 1,332	\$ 2,675	\$ 2,428	\$ 2,383	\$ 1,693	\$ 2,444	\$ 4,008	\$ 6,472	\$ 23,435
Vet Care Invoices	Avg. of 3 yrs 2,452	Avg. of 3 yrs 4,904	Avg. of 3 yrs 4,904	Avg. of 3 yrs 4,904	Avg. of 3 yrs 4,904	4,977	4,751	4,984	36,780
	\$ 3,784	\$ 7,579	\$ 7,332	\$ 7,287	\$ 6,597	\$ 7,421	\$ 8,759	\$ 11,456	\$ 60,215
<b>Audit Adjustment</b>	\$ 3,784	\$ 7,579	\$ 7,332	\$ 7,287	\$ 6,597	\$ 4,868	\$ (13,033)	\$ (5,839)	\$ 18,575

4008

E.3.1

J.4.PS

D.2.3

J.4.PS

EX.10

Auditor Notes: April, 5 2005 In this FY Dr. Singer came in to vet checks twice a week for 1,000 per month. Dr singer did not charge the shelter a initial physical examination fee when the animal was taken to him outside of his 2 day a week visits.

Dr. Lori Dabaco was contracted as the new contracted Vet as of March 5, 2007. Her contract was for \$24,000 a year. Dr Dabaco also charged the shelter an additional \$27.00 fee to perform an initial

The auditor consulted with management in order to apply averages to the veterinary care costs for providing necessary and prompt vet care for the earlier years. The invoices for the early years were hard to read and/or damaged. The invoices for the last three years are exemplary and they were ultimately properly prepared and reviewed by the

**Prelim- All numbers and methodologies are contingent upon management approval.**

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99 through FY 2007-08/ Excluding FY 2003-04 & FY 2004-05  
 Audit ID # S09-MCC-058  
**Veterinary Care/Contract Services - Initial Physical Exam & Vet Care Invoices**

# Pre Saturday Decision

Eligible Animals for Administration of a Wellness Vaccine

	Fiscal Year								TOTAL
	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2005-06	FY 2006-07	FY 2007-08	
Pre Saturday Decision									
	Avg of 6	Avg. of 6							
Dogs	477	477	653	661	473	434	336	305	
Cats	727	727	592	649	521	932	927	738	
Eligible Animals	1,204	1,204	1,245	1,310	994	1,366	1,263	1,043	9,629

**J.4.PS**

Contract Services - Adjustment per Fiscal Year - Prompt and Necessary Veterinary Care

	1998-99	1999-00	2000-01	2001-02	2002-03	2005-06	2006-07	2007-08	TOTAL
Claimed									
Initial Physical Exam	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	
Veterinary Care Invoices	-	-	-	-	-	-	-	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,553	\$ 21,792	\$ 17,295	\$ 41,640
Allowable									
Initial Physical Exam	\$ 1,626	\$ 3,252	\$ 2,974	\$ 2,953	\$ 2,296	\$ 3,002	\$ 4,530	\$ 7,263	
	Avg. of 3 yrs	Avg. of 3 yrs	Avg. of 3 yrs	Avg. of 3 yrs	Avg. of 3 yrs				
Veterinary Care Invoices	2,452	4,904	4,904	4,904	4,904	4,977	4,751	4,984	
	\$ 4,078	\$ 8,156	\$ 7,878	\$ 7,857	\$ 7,200	\$ 7,979	\$ 9,281	\$ 12,247	\$ 64,676
Audit Adjustment	\$ 4,078	\$ 8,156	\$ 7,878	\$ 7,857	\$ 7,200	\$ 5,426	\$ (12,511)	\$ (5,048)	\$ 23,036

**Contract Services -Veterinary Care - Initial Physical Examination**

**1) FY 1998-99**

Eligible Animals for an Initial physical Exam		Average	987
Out of shelter Initial Physical Exam	N/A		0
In -house Initial Physical Exam			987

Total # of Animals - excluding DOA's (Sum-includes prior year animals & newborns)	Cost of Vet Contract per Year	Cost per Animal Per In-House Initial Physical Exam	# of Eligible In-house Initial Physical Exams	Eligible Contract Amount for Initial Physical Exam	Cost per Animal Per Out-of Shelter Initial Physical Exam	(from Invoices) # of Out of shelter Initial Physical Exam	Eligible Out-of Shelter Amount for Initial Physical Exam	Total Allowed for Initial Physical Exam
a	b	c = (b/a)	d	(e) = (^c) * (d)	(f)	(g)	(h) = (f) * (g)	(i) (e) + (h)

<b>Averages</b>								
4431	\$ 12,000.00	\$ 2.71	987	\$ 2,672.85	\$ 27.00	0	\$	\$ 2,673.00
<div style="border: 1px solid black; padding: 2px; display: inline-block;">Beginning January 1, 1999 - Providing "necessary and prompt veterinary care" for stray and abandoned animals..."</div> <span style="font-size: 2em; vertical-align: middle;">+</span> <span style="margin-left: 20px;">\$ 1,332.00</span>								

**2) FY 1999-00**

Eligible Animals for an Initial physical Exam		Average of 6	987
Out of shelter Initial Physical Exam	N/A		0
In -house Initial Physical Exam			987

Total # of records - excluding DOA's (Sum-includes prior year animals & newborns)	Cost of Vet Contract per Year	Cost per Animal Per In-House Initial Physical Exam	# of Eligible In-house Initial Physical Exams	Eligible Contract Amount for Initial Physical Exam	Cost per Animal Per Out-of Shelter Initial Physical Exam	(from Invoices) # of Out of shelter Initial Physical Exam	Eligible Out-of Shelter Amount for Initial Physical Exam	Total Allowed for Initial Physical Exam
a	b	c = (b/a)	d	(e) = (^c) * (d)	(f)	(g)	(h) = (f) * (g)	(i) (e) + (h)

<b>Averages</b>								
4431	\$ 12,000.00	\$ 2.71	987	\$ 2,674.77	\$	0	\$ -	\$ 2,675.00

**Contract Services -Veterinary Care - Initial Physical Examination**

**3) FY 2000-01**

**L.2.2**

Eligible Animals for an Initial Physical Exam		1016
Out of shelter Initial Physical Exam	N/A	0
In -house Initial Physical Exam		1016

Total # of records - excluding DOA's (Sum-includes prior year animals & newborns)	Cost of Vet Contract per Year	Cost per Animal Per In-House Initial Physical Exam	# of Eligible In-house Initial Physical Exams	Eligible Contract Amount for Initial Physical Exam	Cost per Animal Per Out-of Shelter Initial Physical Exam	(from Invoices) # of Out of shelter Initial Physical Exam	Eligible Out-of Shelter Amount for Initial Physical Exam	Total Allowed for Initial Physical Exam
a	b	c = (b/a)	d	(e) = (^c) * (d)	(f)	(g)	(h) = (f) * (g)	(i) = (e) + (h)

**L.2.2**

5024	\$ 12,000.00	\$ 2.39	1016	\$ 2,428.24	\$ -	0	\$ -	2,428.24
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**I.3.1**

**4) FY 2001-02**

**L.2.3**

Eligible Animals for an Initial physical Exam		1059
Out of shelter Initial Physical Exam	N/A	0
In -house Initial Physical Exam		1059

Total # of records - excluding DOA's (Sum-includes prior year animals & newborns)	Cost of Vet Contract per Year	Cost per Animal Per In-House Initial Physical Exam	# of Eligible In-house Initial Physical Exams	Eligible Contract Amount for Initial Physical Exam	Cost per Animal Per Out-of Shelter Initial Physical Exam	(from Invoices) # of Out of shelter Initial Physical Exam	Eligible Out-of Shelter Amount for Initial Physical Exam	Total Allowed for Initial Physical Exam
a	b	c = (b/a)	d	(e) = (^c) * (d)	(f)	(g)	(h) = (f) * (g)	(i) = (e) + (h)

**L.2.3**

5327	\$ 12,000.00	\$ 2.25	1059	\$ 2,382.75	\$ -	0	\$ -	2,382.75
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**Contract Services -Veterinary Care - Initial Physical Examination**

**5) FY 2002-03**

**L.2.4**

Eligible Animals for an Initial physical Exam **733**  
 Out of shelter Initial Physical Exam N/A **0**  
 In-house Initial Physical Exam **733**

Total # of records - excluding DOA's <small>(Sum-includes prior year animals &amp; newborns)</small>	Cost of Vet Contract per Year	Cost per Animal Per In-House Initial Physical Exam	# of Eligible In-house Initial Physical Exams	Eligible Contract Amount for Initial Physical Exam  <small>(e) = (^c) * (d)</small>	Cost per Animal Per Out-of Shelter Initial Physical Exam	(from Invoices: # of Out of shelter Initial Physical Exam	Eligible Out-of Shelter Amount for Initial Physical Exam  <small>(h) = (f) * (g)</small>	Total Allowed for Initial Physical Exam  <small>(i) (e) + (h)</small>
a	b	c = (b/a)	d	(e) = (^c) * (d)	(f)	(g)	(h) = (f) * (g)	(i) (e) + (h)

**L.2.4**

**5196** \$12,000.00 \$ 2.31 733 \$ 1,693.23 \$ - 0 \$ - **1,693.23**

Auditor Notes: Auditor will assume that the vet contract is at least \$12,000 per year for the earlier years. The shelter had various other Vets and a different Animal Shelter Manager. The location of the earlier vet contracts is unknown.

**6) FY 2005-06**

**L.2.5**

Eligible Animals for an Initial Physical Exam **1,111**  
 Out of shelter Initial Physical Exam N/A **0**  
 In-house Initial Physical Exam **1,111**

Total # of records - excluding DOA's <small>(Sum-includes prior year animals &amp; newborns)</small>	Cost of Vet Contract per Year	Cost per Animal Per In-House Initial Physical Exam	# of Eligible In-house Initial Physical Exams	Eligible Contract Amount for Initial Physical Exam  <small>(e) = (^c) * (d)</small>	Cost per Animal Per Out-of Shelter Initial Physical Exam	(from Invoices: # of Out of shelter Initial Physical Exam	Eligible Out-of Shelter Amount for Initial Physical Exam  <small>(h) = (f) * (g)</small>	Total Allowed for Initial Physical Exam  <small>(i) (e) + (h)</small>
a	b	c = (b/a)	d	(e) = (^c) * (d)	(f)	(g)	(h) = (f) * (g)	(i) (e) + (h)

**L.2.5**

**5460** \$12,000.00 \$ 2.20 1111 \$ 2,444.20 \$ - 0 \$ - **2,444.20**

Auditor Notes: April, 5 2005 In this FY Dr. Singer came in to vet checks twice a week for 1,000 per month. Dr singer did not charge the shelter a initial physical examination fee when the animal was taken to him outside of his 2 day a week visits.

**Contract Services -Veterinary Care - Initial Physical Examination**

**7) FY 2006-07**

**L.2.6**

Eligible Animals for an Initial physical Exam 1091  
 Out of shelter Initial Physical Exam 12  
 In-house Initial Physical Exam 1079

Total # of records - excluding DOA's (Sum-includes prior year animals & newborns)	Cost of Vet Contract per Year	Cost per Animal Per In-House Initial Physical Exam	# of Eligible In-house Physical Exams	Eligible Contract Amount for Initial Physical Exam	Cost per Animal Per Out-of Shelter Initial Physical Exam	(from Invoices # of Out of shelter Initial Physical Exam	Eligible Out-of Shelter Amount for Initial Physical Exam	Total Allowed for Initial Physical Exam
a	b	c = (b/a)	d	(e) = (^c) * (d)	(f)	(g)	(h) = (f) * (g)	(i) (e) + (h)

**L.2.6**

3129 \$ 8,000.00 : \$ 2.56 719 \$ 1,841.00 S

1564 \$ 8,000.00 | \$ 5.12 360 \$ 1,843.00 D

1079 \$ 3,684.00 \$ 27.00 12 \$ 324.00 \$ 4,008.00

S, Dr. Singer  
 D, Dr Dabaco

1841  
 2167  
 4008

Auditor Notes: In this FY Dr. Singer came in to vet checks twice a week for 1,000 per month. He did not charge the shelter a initial physical examination fee when the animal was taken to him outside of his 2 day a week visits. However, Dr. Lori Dabaco was contracted as the new contracted Vet as of March 5, 2007. Her contract was for \$24,000 a year and she also charged the shelter a \$27.00 fee to perform an initial physical examination outside of the shelter hours.

**8) Hayward Proposal FY 2007-08**

**L.2.7**

Eligible Animals for an Initial physical Exam 910  
 Out of shelter Initial Physical Exam 49  
 In-house Initial Physical Exam 861

Total # of records - excluding DOA's (Sum-includes prior year animals & newborns)	Cost of Vet Contract per Year	Cost per Animal Per In-House Initial Physical Exam	# of Eligible In-house Physical Exams	Eligible Contract Amount for Initial Physical Exam	Cost per Animal Per Out-of Shelter Initial Physical Exam	(from Invoices # of Out of shelter Initial Physical Exam	Eligible Out-of Shelter Amount for Initial Physical Exam	Total Allowed for Initial Physical Exam
a	b	c = (b/a)	d	(e) = (^c) * (d)	(f)	(g)	(h) = (f) * (g)	(i) (e) + (h)

**L.2.7**

4016 \$ 24,000.00 | \$ 5.98 861 \$ 5,148.78 \$ 27.00 49 \$ 1,323.00 \$ 6,471.78

\$ 23,435.00

Prelim- All numbers and methodologies are contingent upon management approval.

Scroll up to see all FY's

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 2000-01  
 Audit ID # S09-MCC-058  
 Contract Services -Veterinary Care -Invoices

J.4.10

3) FY 2000-01

Date	Animal ID	Invoice Amount	Auditor verified
<b>Jul-01</b>			
1			\$ -
2			\$ -
<b>Aug-00</b>			
1		12.00	12.00
2			-
<b>Sep-00</b>			
1		50.70	50.70
2			-
<b>Oct-00</b>			
1		75.00	75.00
2			-
<b>Nov-00</b>			
1			-
2			-
<b>Dec-00</b>			
1		12.00	12.00
2			-
<b>Jan-01</b>			
1			-
2			-
<b>Feb-01</b>			
1		150.00	-
2			-
<b>Mar-01</b>			
1		40.00	40.00
2			-
<b>Apr-01</b>			
1		68.00	68.00
2			-
<b>May-01</b>			
1		12.00	12.00
2		200.00	200.00
<b>Jun-01</b>			
1			-
2			-
		<u>\$ 619.70</u>	<u>\$ 470.00</u>

No

Owned

Auditor Notes: Auditor used judgmental sampling to test the eligibility of the invoices claimed. The auditor verified with Adele Michael various invoices on December 8th, 2008.

Prelim- All numbers and methodologies are contingent upon management approval.

J.4.PS

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 2001-02  
 Audit ID # S09-MCC-058  
**Contract Services -Veterinary Care -Invoices**

J.4.10

4) FY 2001-02

Date	Animal ID	Invoice Amount	Auditor Verified
<b>Jul-01</b>			
1		\$ 15.00	\$ 15.00
2		\$ 15.00	\$ 15.00
3		15.00	15.00
<b>Aug-01</b>			
1			-
2			-
<b>Sep-01</b>			
1			-
2			-
<b>Oct-01</b>			
1		37.00	37.00
2			-
<b>Nov-01</b>			
1			-
2			-
<b>Dec-01</b>			
1			-
2			-
<b>Jan-02</b>			
1			-
2			-
<b>Feb-02</b>			
1			-
2			-
<b>Mar-02</b>			
1			-
2			-
<b>Apr-02</b>			
1		25.00	25.00
2			-
3			-
<b>May-02</b>			
1		5.00	5.00
2		28.50	28.50
<b>Jun-02</b>			
1		5.00	5.00
2		5.00	5.00
3		5.00	5.00
		<u>\$ 155.50</u>	<u>\$ 156.00</u>

J.4.PS

Prelim- All numbers and methodologies are contingent upon management approval.

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 2002-03  
 Audit ID # S09-MCC-058  
 Contract Services -Veterinary Care -Invoices

**J.4.10**

5) FY 2002-03			
Date	Animal ID	Invoice Amount	Auditor Vermed
<b>Jul-02</b>			
1			\$ -
2			\$ -
<b>Aug-02</b>			
1			-
2			-
<b>Sep-02</b>			
1			-
2			-
<b>Oct-02</b>			
2		30.00	30.00
<b>Nov-02</b>			
1		15.00	15.00
2			-
<b>Dec-02</b>			
1			-
2			-
<b>Jan-03</b>			
1			-
2			-
<b>Feb-03</b>			
1			-
2			-
<b>Mar-03</b>			
1			-
2			-
<b>Apr-03</b>			
2		90.00	90.00
3		36.50	36.50
		25.00	25.00
<b>May-03</b>			
1			-
2			-
<b>Jun-03</b>			
1		9.50	9.50
2			-
		<u>\$ 236.00</u>	<u>\$ 236.00</u>

**J.4.PS**

Auditor notes: Average used from later years.  
 Approved by management.

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 2005-06  
 Audit ID # S09-MCC-058  
 Contract Services -Veterinary Care -Invoices

6) FY 2005-06

Date	Animal ID	Invoice Amount	Auditor Verified	
<b>Jul-05</b>				
		\$ 22.00	\$ 22.00	
		\$ 22.00	\$ 22.00	
		60.00	60.00	
		70.00	70.00	
		55.00	55.00	
				No
		25.75	25.75	
		30.00	30.00	
<b>Aug-05</b>				
1		35.00	35.00	
2		57.00	57.00	
3		20.00	20.00	
4		28.00	28.00	
5		15.00	15.00	
6		14.50	14.50	
7		14.50	14.50	
8		65.00	65.00	
9		75.00	75.00	
10		123.00	123.00	
11		30.00	30.00	
12		35.00	35.00	
13		30.00	30.00	
<b>Sep-05</b>				
1		47.00	47.00	
2		40.00	40.00	
3		30.00	30.00	
4		30.00	30.00	
5		80.00	80.00	
6		95.00	95.00	
7		80.00	80.00	
<b>Oct-05</b>				
1		60.00	60.00	
2		15.00	15.00	
3		83.25	83.25	
4		34.00	34.00	
5		158.00	158.00	
6		150.00	150.00	
7		30.00	30.00	
8		20.00	20.00	
9		50.00	50.00	
10		30.00	30.00	No - Owner Sur
11		30.00	30.00	
<b>Nov-05</b>				
1		200.00	200.00	No ??
2		135.00	135.00	
3		30.00	30.00	
4		82.00	82.00	
5		82.00	82.00	
<b>Dec-05</b>				
1		30.00	30.00	
2		108.00	108.00	??
3		150.00	150.00	
<b>Jan-06</b>				
1		30.00	30.00	
2		60.00	60.00	
3		50.00	50.00	
4		38.00	38.00	
5		57.00	57.00	
6		15.00	15.00	
7		30.00	30.00	
8		50.00	50.00	
9		21.25	21.25	
<b>Feb-06</b>				
1		20.00	20.00	
2		55.00	55.00	
3		398.00	398.00	Yes??-Emergency?
4		21.00	21.00	
<b>Mar-06</b>				
1		31.00	31.00	
2		27.00	27.00	
3		30.00	30.00	
4		68.00	68.00	
5		31.00	31.00	
6		27.00	27.00	
<b>Apr-06</b>				
1		30.00	30.00	
2		22.00	22.00	
3		120.00	120.00	
4		60.00	60.00	
5		30.00	30.00	
6		68.00	68.00	
7		20.00	20.00	
8		33.00	33.00	
9		200.00	200.00	
10		30.00	30.00	
11		31.50	31.50	
<b>May-06</b>				
1		60.00	60.00	
2		100.00	100.00	
3		32.00	32.00	
4		80.00	80.00	
5		28.00	28.00	
6		27.00	27.00	
<b>Jun-06</b>				
1		120.00	120.00	
2		58.00	50.00	
3		75.00	75.00	
4		30.00	30.00	
		<b>\$ 5,286.75</b>	<b>\$ 4,977</b>	

J.4.PS

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 2006-07  
 Audit ID # S09-MCC-058  
 Contract Services -Veterinary Care -Invoices

7) FY 2006-07

City Data			Auditor Analysis	
Date	Animal ID	Invoice Amount	Invoice Amount Allowed	Auditor Excluded invoice
<b>Jul-06</b>				
1		\$ 50.00	\$ 50.00	
2		50.00	50.00	
3		30.00	30.00	
4		75.00	75.00	
5		50.00	50.00	
6		18.00	18.00	
7		60.00	60.00	
8		50.00	50.00	
9		25.00	25.00	
<b>Aug-06</b>				
1		182.00	182.00	
2		80.00	80.00	
3		80.00	80.00	
4		32.00	32.00	
5		55.00	55.00	
6		200.00	200.00	
7		200.00	200.00	
8		10.00	10.00	
9		30.00	30.00	
10		75.00	75.00	
11		30.00	30.00	
12		53.25	53.25	
<b>Sep-06</b>				
1		10.00	10.00	
2		16.50	16.50	
3		31.50	31.50	
4		58.00	58.00	
5		80.00	80.00	
6		300.00	300.00	
7		32.00	32.00	
8		48.00	48.00	
9		31.50	31.50	
10		80.00	80.00	
11		100.00	100.00	
12		65.00	65.00	
<b>Oct-06</b>				
1		25.00	25.00	
2		30.00	30.00	
3		100.00	100.00	
4		52.00	52.00	
5		75.00	75.00	
6		75.00	75.00	
7		32.00	32.00	
8		22.00	22.00	
9		80.00	-	Adopt
10		35.00	35.00	
11		25.00	25.00	
12		55.00	55.00	
13		20.00	20.00	
14		150.00	150.00	
15		80.00	80.00	
<b>Nov-06</b>				
1		93.00	93.00	
2		110.00	-	Owner Sur
3		48.00	-	Owner Sur
4		35.00	-	
5		83.00	83.00	
6		35.00	35.00	

7		35.00	35.00
8		65.00	65.00
9		117.00	117.00
10		45.00	45.00
11		75.00	75.00
12		60.00	60.00
13		35.00	35.00
14		49.50	49.50
15		86.00	86.00

Dec-06

1		35.00	35.00
2		65.00	65.00
3		80.00	80.00
4		35.00	35.00
5		75.00	75.00
6		50.00	50.00
7		23.00	23.00
8		50.00	50.00

Jan-07

Feb-07

Dr. Lori Dabaco was contracted as the new contracted Vet as of March 5, 2007.

Mar-07

Apr-07

1		20.00	20.00
2		25.00	25.00
3		27.00	27.00
4		27.00	27.00
5		58.87	58.87

May-07

1		72.00	72.00
2		150.00	150.00

Jun-07

1		54.00	54.00
2		25.00	25.00
3		4.00	4.00
4		152.00	152.00
5		30.55	30.55
6		27.00	27.00
7		195.17	195.17
8		195.31	195.31
9		27.00	27.00

No Yes/No?? Owner Sur Emergency???

Total Vet Care

\$ 5,622.15      \$ 5,075.00

Cost per Animal Per Out-of Shelter Initial Physical Exam	(from Invoices) # of Out of shelter Initial Physical Exam	Eligible Out-of Shelter Amount for Initial Physical Exam
\$ 27.00	12	(324.00)

Cost per Animal Per Out-of Shelter Initial Physical Exam	(from Invoices) # of Out of shelter Initial Physical Exam	Eligible Out-of Shelter Amount for Initial Physical Exam
\$ 27.00	12	\$ (324.00)

\$ 5,298.15

\$ 4,751.00

J.4.PS

W/p J.4.1

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 2007-08  
 Audit ID # S09-MCC-058  
 Contract Services -Veterinary Care -Invoices

J.4.3

8) FY 2007-08

### Auditor Analysis

City Data		Invoice	Invoice	
Date	Animal	Amount	Amount	
	ID	Amount	Allowed	
<b>Jul-07</b>				
		\$ 59.17	\$ 59.17	
		52.00	52.00	
		148.50	148.50	
		41.20	41.20	
7/26/2007	A053457	27.00		No- Too late??
6/27/2007	A053333	27.00		No- Documented date wrong
		27.00	27.00	
<b>Aug-07</b>				
		145.00	145.00	
		39.00	39.00	
		49.38	49.38	
		28.80	28.80	
		27.00	27.00	
8/10/2007	A054050	50.10		No- Service performed after holding period
		110.35	110.35	
		47.00	47.00	
		73.50	73.50	
8/22/2007	A054282	143.05		No -Owner Sur
		133.92	133.92	
<b>Sep-07</b>				
		27.00	27.00	
		52.00	52.00	
		15.00	15.00	
		30.00	30.00	
		72.00	72.00	
		20.00	20.00	
		126.50	126.50	
9/30/2007	A054676	25.00		No- Documented date wrong
		60.00	60.00	
<b>Oct-07</b>				
		278.21	278.21	
		27.00	27.00	
		30.00	30.00	
		61.70	61.70	
10/26/2007	A055263	47.00		No - owner Suur
<b>Nov-07</b>				
<b>Dec-07</b>				
		20.00	20.00	
		250.04	250.04	
<b>Jan-08</b>				
		25.00	25.00	
		53.80	53.80	
		47.00	47.00	
1/14/2008	a056138	215.90	179.30	Take out euthanasia cost \$35.70

	25.00	25.00	
1/14/2008 a056137	853.87	818.17	Take out euthanasia cost \$35.70
	169.80	169.80	
	42.00	42.00	
	75.55	75.55	
Feb-08		-	
	52.00	52.00	
	95.66	95.66	
	164.25	164.25	
	152.50	152.50	
Mar-08		-	
	27.00	27.00	
	27.00	27.00	
	316.75	316.75	
	168.70	168.70	
	142.50	142.50	
	87.64	87.64	
	27.00	27.00	
Apr-08		-	
4/22/2008 A057310	247.82		No - Feral Cat
	27.00	27.00	
May-08		-	
	102.00	102.00	
	27.00	27.00	
5/7/2008 a057564	409.25	349.25	Take out Neuter \$60
	27.00	27.00	
	27.00	27.00	
Jun-08		-	
	169.80	169.80	
	128.72	128.72	
	106.10	106.10	
	30.00	30.00	
	77.00	77.00	
6/25/2008 A057849	71.65		No Foster - treated later
	114.35	114.35	
6/27/2008 A058455		175.55	
Difference		36.34	
<b>Total Vet Care</b>	<b>\$ 6,704.03</b>	<b>\$ 6,145.00</b>	

Cost per Animal Per Out-of Shelter Initial Physical Exam	(from Invoices) # of Out of shelter Initial Physical Exam	Eligible Out-of Shelter Amount for Initial Physical Exam
\$ 27.00	49	(1,323.00)
		<b>\$ 5,381.03</b>

Cost per Animal Per Out-of Shelter Initial Physical Exam	(from Invoices) # of Out of shelter Initial Physical Exam	Eligible Out-of Shelter Amount for Initial Physical Exam
\$ 27.00	43	\$ (1,161.00)
		<b>\$ 4,984.00</b>

J.4.PS

Auditor Notes: Auditor did not sample the final claimed invoices. Document was prepared by shelter staff and then reviewed for

## **Tab 14**

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1999-00, 2000-01, and 2005-06  
 Audit ID # S09-MCC-058  
 Procuring Equipment/Contract Services

*Finding 9*

	1999-00	2000-01	2005-06	Total
Claimed	\$ -	\$ -	\$ 19,617	\$ 19,617

**J.6.1**

**J.3.3**

\$ 4,148

**I.2.2**

**J.3.4**

\$ 4,317

Computer Equipment	\$ 1,292	\$ 8,465		
Pro-rata percentage	35%	35%		
Allowable	452	2,963	3,308	6,723
Audit Adjustment	\$ 452	\$ 2,963	\$ (16,309)	\$ (12,894)

*Procuring Equipment*

*\$(12,894)*

**EX.11**

**EX.11**

**EX.11**

**E.3.1**

**J.6.PS**

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 2005-06  
 Audit ID # S09-MCC-058  
**Procuring Equipment/Contract Services**

# Option 1

## Finding- 10 Procuring Equipment Acquiring Space Formula

<u>Contract Services</u>	
Eligible animals Claimed	N/A
Total # of Animals Claimed	N/A
Pro rata percentage	27.26%
Total Cost to Procure Equipment	\$ 71,958
Claimed eligible cost	\$ 19,617
<b>Allowable</b>	
Eligible animals	1,111 (a)
Total # of Animals	5,460 (b)
Pro rata percentage	20.35% (c*) = (a)/(b)
Total Cost to Procure Equipment	\$ 71,958 (d)
Allowable eligible cost	\$ 14,643 (e)= (c*)*(d)
<hr/>	
Audit Adjustment	\$ (4,974)
<hr/>	
<b>Total Claimed</b>	<b>\$ 19,617</b>
<b>Total Allowable</b>	<b>14,643</b>
<b>Total Audit Adjustment</b>	<b>\$ (4,974)</b>

# \*Option 2

## Finding- 10 Procuring Equipment Care and Maintenance formula

<u>Contract Services</u>		FY 2005-06	
Eligible animals Claimed	N/A		
Total # of Animals Claimed	N/A		
Pro rata percentage	27.26%		
Total Cost to Procure Equipment	\$ 71,958		
Claimed eligible cost	\$ 19,617		
<b>Allowable</b>			
Total Cost to Procure Equipment	\$ 71,958 (a)	<b>J.6.1</b>	
Total Annual Census(dogs, cats, and other)	95,977 (b)	<b>L.2.6</b>	
Cost per animal per day	\$ 0.7500 (c*) = (a)/(b)		
Eligible dogs and cats	1,328 (d)		
Increased days	3 (e)		
Allowable for dogs and cats	\$ 2,988 (f)= (c*)*(d)*(e)		
Eligible Other Animals	71 (g)		
increased days	6 (h)		
Allowable for Other Animals	\$ 320 (i)= (c*)*(g)*(h)		
<hr/>			
Total allowable cost	\$ 3,308 (j)= (i)+(f)		
<hr/>			
Audit Adjustment	\$ (16,309)		
<hr/>			
<b>Total Claimed</b>	<b>\$ 19,617</b>		
<b>Total Allowable</b>	<b>3,308</b>		
<b>Total Audit Adjustment</b>	<b>\$ (16,309)</b>	<b>J.6.1</b>	

**B.2.8**

"The City of Hayward added additional kennels to accommodate the number of dogs and cats that are now being held at the shelter."

Procuring Equipment	<b>J.6.2</b>
J-2 Enterprises	\$ 29,229
	<b>J.6.3</b>
Economy Lumber	3,484
	<b>J.6.4</b>
T kennel Systems	39,245
	<hr/>
	\$ 71,958

Parameters and Guidelines Verbiage:  
 "...10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purpose of the mandated program is reimbursable..."

# Pre Saturday Decision

## Aquiring Space Formula

### Contract Services

Eligible animals Claimed		N/A
Total # of Animals Claimed		N/A
Pro rata percentage		27.26%
Total Cost to Procure Equipment	\$	71,958
Claimed eligible cost	\$	19,617
Allowable		
Eligible animals		1,692
Total # of Animals		5,460
Pro rata percentage		30.99%
Total Cost to Procure Equipment	\$	71,958
Allowable eligible cost	\$	22,300
Audit Adjustment	\$	2,683
Total Claimed	\$	19,617
Total Allowable		22,300
Total Audit Adjustment	\$	2,682

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1999-00, 2000-01, and 2005-06  
 Audit ID # S09-MCC-058  
 Procuring Equipment/Contract Services

	1999-00	2000-01	2005-06	Total
Claimed	\$ -	\$ -	\$ 19,617 <b>J.6.1</b>	\$ 19,617
Computer Equipment		\$ 4,148 <b>J.3.3</b>		
Computer Equipment		\$ 4,317 <b>J.3.4</b>		
Total Comp Equip	\$ 1,292	\$ 8,465		
Pro-rata percentage	35%	35%		
Allowable	452	2,963	3,308	6,723
Audit Adjustment	\$ 452	\$ 2,963	\$ (16,309)	\$ (12,894)
	<b>J.6.PS</b>			

## **Tab 15**

City of Hayward  
 Legislatively Mandated Animal Adoption Program  
 FY 1998-99  
 Audit ID # S09-MCC-058  
**Acquiring Space and Facilities - Materials and Supplies**

Summary of General Ledger Costs Animal Control Phases II-IV	Actual Costs Incurred	Percent of Costs Claimed	Costs Claimed
City exclusions of costs from 1998	\$ (495.56)		
Payroll distribution Sal. & Ben. -admin general	679.30		
Blueprints	177.59		
City exclusions of costs from 1998	(4,395.19)		
Design	9,256.35		
Drafting-drawing contract	176.99		
Phillip Henry Architect-	12,934.75		
Phillip Henry Architect-	20,259.20		
Design/Drafting -consultant total	33,193.95		
Preliminary surveys	1,959.53		
City equipment expense	80.36		
Administration and general	<u>\$ 40,633.32</u>	<u>100%</u>	<u>\$ 40,633</u>

FY 1998-99 ✓

REPORT ID: FMIS-FR427  
 REPORT PERIOD: 07/01/1998 - 06/30/1999  
 410 - CAPITAL PROJECT FUNDS

CITY OF HAYWARD  
 GENERAL LEDGER I.3.PS

REPORT PRINT DATE: 04/01/2000  
 PAGE NO. 3307 TIME: 09:09

ACCOUNT NUMBER		FOOT	ACCOUNT DESCRIPTION	S	LEDGER BALANCES								
FND	ACTV	OBJ	SUB	T	NOTE	DATE	CHECK#	EXPLANATION	R	REFERENCE	- ACTUAL -	- ENCUMBRANCE -	- BUDGET -
*****													
410	6947	9532											
410	6947	9532	8					CITY EQUIPMENT EXPENSE		PRIOR BALANCE	0.00	0.00	0.00
								ANNUAL BUDGET - 07/01/1998					0.00
								CITY EQUIPMENT EXPENSE		SUBTOTAL.....	0.00 *	0.00 *	0.00 *
								ADMINISTRATION AND GENERAL		SUBTOTAL.....	280,095.89 *	0.00 *	480,000.00 *
								Y2K PROJECT		ACTIVITY TOTAL.....	280,095.89 *	0.00 *	480,000.00 *
410	6948		2					ANIMAL CONTROL PHASES II-IV					
410	6948	4000	5					REVENUES					
410	6948	4800	6					FEEES AND SERVICE CHARGES					
410	6948	4894	8					PROJECT REVENUE		PRIOR BALANCE	0.00	0.00	0.00
								ANNUAL BUDGET - 07/01/1998					0.00
								PROJECT REVENUE		SUBTOTAL.....	0.00 *	0.00 *	0.00 *
								FEEES AND SERVICE CHARGES		SUBTOTAL.....	0.00 *	0.00 *	0.00 *
								REVENUES		SUBTOTAL.....	0.00 *	0.00 *	0.00 *
410	6948	9500	5					ADMINISTRATION AND GENERAL					
410	6948	9510	8					ADMINISTRATION AND GENERAL		PRIOR BALANCE	0.00	0.00	0.00
								ANNUAL BUDGET - 07/01/1998					120,000.00
								08/02/1998		PAYROLL DIST-BENEFITS	P FISGA321	20.97	
								08/02/1998		PAYROLL DIST-SALARIES	P FISGA321	35.55	
								08/30/1998		PAYROLL DIST-BENEFITS	P FISGA321	33.40	
								08/30/1998		PAYROLL DIST-SALARIES	P FISGA321	56.60	
								09/13/1998		PAYROLL DIST-BENEFITS	P FISGA321	10.79	
								10/11/1998		PAYROLL DIST-SALARIES	P FISGA321	18.29	
								10/11/1998		PAYROLL DIST-BENEFITS	P FISGA321	21.59	
								10/27/1998		PAYROLL DIST-SALARIES	P FISGA321	36.59	
								10/27/1998		PAYROLL DIST-BENEFITS	P FISGA321	10.79	
								10/27/1998		PAYROLL DIST-SALARIES	P FISGA321	18.29	
								11/08/1998		PAYROLL DIST-BENEFITS	P FISGA321	21.59	
								11/08/1998		PAYROLL DIST-SALARIES	P FISGA321	36.59	
								11/22/1998		PAYROLL DIST-BENEFITS	P FISGA321	21.59	
								11/22/1998		PAYROLL DIST-SALARIES	P FISGA321	36.59	
								12/20/1998		PAYROLL DIST-BENEFITS	P FISGA321	43.17	
								12/20/1998		PAYROLL DIST-SALARIES	P FISGA321	73.17	
								02/14/1999		PAYROLL DIST-BENEFITS	P FISGA321	17.06	
								02/14/1999		PAYROLL DIST-SALARIES	P FISGA321	28.91	
								02/28/1999		PAYROLL DIST-BENEFITS	P FISGA321	4.45	
								02/28/1999		PAYROLL DIST-SALARIES	P FISGA321	7.54	
								04/11/1999		PAYROLL DIST-BENEFITS	P FISGA321	11.34	
								04/11/1999		PAYROLL DIST-SALARIES	P FISGA321	19.22	
								04/25/1999		PAYROLL DIST-BENEFITS	P FISGA321	11.34	
								04/25/1999		PAYROLL DIST-SALARIES	P FISGA321	19.22	
								05/23/1999		PAYROLL DIST-BENEFITS	P FISGA321	0.95	
								05/23/1999		PAYROLL DIST-SALARIES	P FISGA321	1.61	
								06/06/1999		PAYROLL DIST-BENEFITS	P FISGA321	6.62	
								06/06/1999		PAYROLL DIST-SALARIES	P FISGA321	11.22	

ADP  
 46556

495.56

REPORT ID: FMIS-FR427  
 REPORT PERIOD: 07/01/1998 - 06/30/1999  
 410 - CAPITAL PROJECT FUNDS

CITY OF HAYWARD  
 GENERAL LEDGER

REPORT PRINT DATE: 04/01/2000  
 PAGE NO. 3308 TIME: 09:09

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	S	LEDGER BALANCES	BUDGET	
FND ACTV OBJ SUB T	NOTE DATE	CHECK# EXPLANATION	R REFERENCE	- ACTUAL -	- ENCUMBRANCE -	
410 6948 9510						
	06/20/1999	PAYROLL DIST-BENEFITS	P FISGA321	16.42		
	06/20/1999	PAYROLL DIST-SALARIES	P FISGA321	27.84		
		ADMINISTRATION AND GENERAL		675.30		120,000.00 *
		SUBTOTAL.....				
410 6948 9511	8	BLUEPRINTS				
		ANNUAL BUDGET - 07/01/1998				
		PRIOR BALANCE		0.00	0.00	0.00
	05/23/1999	PAYROLL DIST-BENEFITS	P FISGA321	65.90		
	05/23/1999	PAYROLL DIST-SALARIES	P FISGA321	111.69		
		BLUEPRINTS		177.59	0.00 *	0.00 *
		SUBTOTAL.....				
410 6948 9513	8	DESIGN				
		ANNUAL BUDGET - 07/01/1998				
		PRIOR BALANCE		0.00	0.00	0.00
	08/02/1998	PAYROLL DIST-BENEFITS	P FISGA321	174.20		
	08/02/1998	PAYROLL DIST-SALARIES	P FISGA321	322.60		
	08/16/1998	PAYROLL DIST-BENEFITS	P FISGA321	104.52		
	08/16/1998	PAYROLL DIST-SALARIES	P FISGA321	193.56		
	08/30/1998	PAYROLL DIST-BENEFITS	P FISGA321	174.20		
	08/30/1998	PAYROLL DIST-SALARIES	P FISGA321	322.60		
	09/13/1998	PAYROLL DIST-BENEFITS	P FISGA321	121.94		
	09/13/1998	PAYROLL DIST-SALARIES	P FISGA321	225.82		
	09/27/1998	PAYROLL DIST-BENEFITS	P FISGA321	87.10		
	09/27/1998	PAYROLL DIST-SALARIES	P FISGA321	161.30		
	10/11/1998	PAYROLL DIST-BENEFITS	P FISGA321	161.49		
	10/11/1998	PAYROLL DIST-SALARIES	P FISGA321	299.05		
	10/28/1998	PAYROLL DIST-BENEFITS	P FISGA321	71.77		
	10/25/1998	PAYROLL DIST-SALARIES	P FISGA321	132.91		
	11/08/1998	PAYROLL DIST-BENEFITS	P FISGA321	71.77		
	11/08/1998	PAYROLL DIST-SALARIES	P FISGA321	132.91		
	11/22/1998	PAYROLL DIST-BENEFITS	P FISGA321	215.31		
	11/22/1998	PAYROLL DIST-SALARIES	P FISGA321	398.73		
	12/06/1998	PAYROLL DIST-BENEFITS	P FISGA321	71.77		
	12/06/1998	PAYROLL DIST-SALARIES	P FISGA321	132.91		
	12/20/1998	PAYROLL DIST-BENEFITS	P FISGA321	287.09		
	12/20/1998	PAYROLL DIST-SALARIES	P FISGA321	531.64		
	01/03/1999	PAYROLL DIST-BENEFITS	P FISGA321	71.77		
	01/03/1999	PAYROLL DIST-SALARIES	P FISGA321	132.91		
	01/17/1999	PAYROLL DIST-BENEFITS	P FISGA321	107.65		
	01/17/1999	PAYROLL DIST-SALARIES	P FISGA321	199.36		
	01/31/1999	PAYROLL DIST-BENEFITS	P FISGA321	161.49		
	01/31/1999	PAYROLL DIST-SALARIES	P FISGA321	299.05		
	02/14/1999	PAYROLL DIST-BENEFITS	P FISGA321	35.88		
	02/14/1999	PAYROLL DIST-SALARIES	P FISGA321	66.45		
	02/28/1999	PAYROLL DIST-BENEFITS	P FISGA321	71.77		
	02/28/1999	PAYROLL DIST-SALARIES	P FISGA321	132.91		
	03/14/1999	PAYROLL DIST-BENEFITS	P FISGA321	161.49		
	03/14/1999	PAYROLL DIST-SALARIES	P FISGA321	299.05		
	03/28/1999	PAYROLL DIST-BENEFITS	P FISGA321	89.72		
	03/28/1999	PAYROLL DIST-SALARIES	P FISGA321	166.14		
	04/11/1999	PAYROLL DIST-BENEFITS	P FISGA321	53.83		
	04/11/1999	PAYROLL DIST-SALARIES	P FISGA321	99.68		
	04/25/1999	PAYROLL DIST-BENEFITS	P FISGA321	35.88		
	04/25/1999	PAYROLL DIST-SALARIES	P FISGA321	66.45		

675.30  
 - 495.56  
 179.74

4,395.79

Not Eligible

REPORT ID: FMIS-FR427  
 REPORT PERIOD: 07/01/1998 - 06/30/1999  
 410 - CAPITAL PROJECT FUNDS

CITY OF HAYWARD  
 GENERAL LEDGER

REPORT PRINT DATE: 04/01/2000  
 PAGE NO, 3309 TIME: 09:09

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	S	LEDGER BALANCES		
FND ACTV OBJ SUB T	NOTE	DATE CHECK# EXPLANATION	R REFERENCE	-ACTUAL-	- ENCUMBRANCE -	- BUDGET -
410 6948 9513		05/09/1999 PAYROLL DIST-BENEFITS	P FISGA321	89.72		
		05/09/1999 PAYROLL DIST-SALARIES	P FISGA321	166.14		
		05/23/1999 PAYROLL DIST-BENEFITS	P FISGA321	179.43		
		05/23/1999 PAYROLL DIST-SALARIES	P FISGA321	332.27		
		06/06/1999 PAYROLL DIST-BENEFITS	P FISGA321	251.20		
		06/06/1999 PAYROLL DIST-SALARIES	P FISGA321	465.18		
		06/20/1999 PAYROLL DIST-BENEFITS	P FISGA321	394.74		
		06/20/1999 PAYROLL DIST-SALARIES	P FISGA321	731.00		
		DESIGN SUBTOTAL.....		9,256.35 *	0.00 *	0.00 *
410 6948 9514	8	DRAFTING-DRAWING CONTRACT	PRIOR BALANCE	0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998				
		03/28/1999 PAYROLL DIST-BENEFITS	P FISGA321	62.06		0.00
		03/28/1999 PAYROLL DIST-SALARIES	P FISGA321	114.93		
		DRAFTING-DRAWING CONTRACT SUBTOTAL.....		176.99 *	0.00 *	0.00 *
410 6948 9515	8	DESIGN/DRAFTING-CONSULTAN	PRIOR BALANCE	0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998				
		02/19/1999 163086 PHILIP HENRY ARCHITECT	O AP265		12,934.75-	0.00
		02/19/1999 163086 PHILIP HENRY ARCHITECT	O A588	12,934.75		
		02/28/1999 PHILIP HENRY ARCHITECT	O AP61		95,000.00	
		06/25/1999 168145 PHILIP HENRY ARCHITECT	O AP265		20,259.20-	
		06/25/1999 168145 PHILIP HENRY ARCHITECT	O A588	20,259.20		
		DESIGN/DRAFTING-CONSULTAN SUBTOTAL.....		33,191.95 *	61,806.05 *	0.00 *
410 6948 9516	8	INSPECTION-TESTING-CONST	PRIOR BALANCE	0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998				
		INSPECTION-TESTING-CONST SUBTOTAL.....		0.00 *	0.00 *	0.00 *
410 6948 9518	8	PRELIMINARY SURVEYS	PRIOR BALANCE	0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998				
		05/09/1999 PAYROLL DIST-BENEFITS	P FISGA321	420.06		0.00
		05/09/1999 PAYROLL DIST-SALARIES	P FISGA321	777.89		
		05/23/1999 PAYROLL DIST-BENEFITS	P FISGA321	267.05		
		05/23/1999 PAYROLL DIST-SALARIES	P FISGA321	494.53		
		PRELIMINARY SURVEYS SUBTOTAL.....		1,959.53 *	0.00 *	0.00 *
410 6948 9519	8	REVIEW PLANS	PRIOR BALANCE	0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998				
		REVIEW PLANS SUBTOTAL.....		0.00 *	0.00 *	0.00 *
410 6948 9530	8	CITY LABOR EXPENSE	PRIOR BALANCE	0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998				
		CITY LABOR EXPENSE SUBTOTAL.....		0.00 *	0.00 *	0.00 *
410 6948 9531	8	CITY MATERIALS/FIELD SUPPLIES	PRIOR BALANCE	0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998				
		CITY MATERIALS/FIELD SUPPLIES SUBTOTAL.....		0.00 *	0.00 *	0.00 *
410 6948 9532	8	CITY EQUIPMENT EXPENSE	PRIOR BALANCE	0.00	0.00	0.00
		ANNUAL BUDGET - 07/01/1998				
		05/31/1999 5/99 VEH CHG-ENGG & TRANS J JV050		80.36		0.00

929.35  
 -4395.19 Not E.I.S. 84  
 4861.16 E.I.S. 84

FY 1998-99

REPORT ID: FMIS-FR427  
 REPORT PERIOD: 07/01/1998 - 06/30/1999  
 410 - CAPITAL PROJECT FUNDS

CITY OF HAYWARD  
 GENERAL LEDGER

REPORT PRINT DATE: 04/01/2000  
 PAGE NO. 3310 TIME: 09:09

ACCOUNT NUMBER FOOT ACCOUNT DESCRIPTION S LEDGER BALANCES  
 FND ACTV OBJ SUB T NOTE DATE CHECK# EXPLANATION R REFERENCE - ACTUAL - ENCUMBRANCE - BUDGET -

ACCOUNT NUMBER	FOOT	ACCOUNT DESCRIPTION	S	LEDGER BALANCES
FND ACTV OBJ SUB T NOTE DATE CHECK# EXPLANATION			R REFERENCE	- ACTUAL - ENCUMBRANCE - BUDGET -
		CITY EQUIPMENT EXPENSE		SUBTOTAL..... 80.36 * 0.00 * 0.00 *
		ADMINISTRATION AND GENERAL		SUBTOTAL..... 45,524.07 * 61,806.05 * 120,000.00 *
		ANIMAL CONTROL PHASES II-IV		ACTIVITY TOTAL..... 45,524.07 * 61,806.05 * 120,000.00 *
410 6949	2	ERGN.MOD.-EMPLOYEE WORKSTA.		
410 6949	5	REVENUES		
410 6949	6	FEES AND SERVICE CHARGES		
410 6949	8	PROJECT REVENUE		
		ANNUAL BUDGET - 07/01/1998		
		PROJECT REVENUE		
		ADMINISTRATION AND GENERAL		
		ADMINISTRATION AND GENERAL		
		ANNUAL BUDGET - 07/01/1998		
08/31/1998		AA OFFICE EQUIPMENT	O AP61	3,533.90
08/31/1998	157224	AA OFFICE EQUIPMENT	O AP265	554.24-
08/31/1998	156224	AA OFFICE EQUIPMENT	O 110749	554.25
08/31/1998	156224	AA OFFICE EQUIPMENT	O 110947	450.00
09/30/1998	157007	AA OFFICE EQUIPMENT	O AP265	3,533.90-
09/30/1998	157041	AA OFFICE EQUIPMENT	O 110992	3,546.28
09/30/1998		AA OFFICE EQUIPMENT	O AP61	974.25
09/30/1998		AA OFFICE EQUIPMENT	O AP61	2,913.50
10/09/1998	158038	AA OFFICE EQUIPMENT	O AP265	974.25-
10/09/1998	158146	ERGONOMIC SEATING & PRODU	O AP265	1,364.67-
10/09/1998	158038	AA OFFICE EQUIPMENT	O 111150	900.00
10/09/1998	158146	ERGONOMIC SEATING & PRODU	O 110665	1,364.67
10/31/1998		AA OFFICE EQUIPMENT	O AP61	1,050.00
11/13/1998	159524	ERGONOMIC SEATING & PRODU	O AP265	2,674.00-
11/13/1998	159524	ERGONOMIC SEATING & PRODU	O 110218	2,677.96
12/04/1998	159949	AA OFFICE EQUIPMENT	O AP265	1,050.00-
12/04/1998	159949	AA OFFICE EQUIPMENT	O 111040	2,700.00
12/04/1998	159949	AA OFFICE EQUIPMENT	O 111330	1,050.00
12/31/1998	160996	AA OFFICE EQUIPMENT	O AP265	2,913.50-
12/31/1998	160996	AA OFFICE EQUIPMENT	O 111239	2,913.51
12/31/1998		AA OFFICE EQUIPMENT	O AP61	522.85
01/15/1999	161629	AA OFFICE EQUIPMENT	O AP265	522.85-
01/15/1999	161629	AA OFFICE EQUIPMENT	O 111548	522.85
01/17/1999		PAYROLL DIST-BENEFITS	P FISGA321	4.45
01/17/1999		PAYROLL DIST-SALARIES	P FISGA321.	7.54
02/28/1999		AA OFFICE EQUIPMENT	O AP61	
03/05/1999	163450	AA OFFICE EQUIPMENT	O AP265	2,700.00
03/05/1999	163450	AA OFFICE EQUIPMENT	O 111781	2,700.00
04/02/1999	164877	SOFTVIEW CALIFORNIA INC	O SPO-10103490	223.37
04/16/1999	165375	GTE COMMUNICATION SYSTEMS	O 12868	221.14
		ADMINISTRATION AND GENERAL		SUBTOTAL..... 19,835.52 * 0.00 * 20,000.00 *

*Handwritten notes:*  
 - 1,890.75 Not Eligible  
 \$ 496,323.32 Eligible  
 claimed

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On January 8, 2015, I served the:

**SCO Comments on IRC**

*Animal Adoption*, 11-9811-I-01

Civil Code Sections 1834 and 1846; Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003;

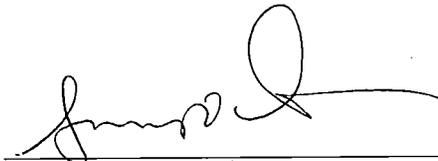
Statutes 1998, Chapter 752 and Statutes 2004, Chapter 313

Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2005-2006, 2006-2007, 2007-2008

City of Hayward, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on January 8, 2015 at Sacramento, California.



---

Lorenzo Duran  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 1/8/15

**Claim Number:** 11-9811-I-01

**Matter:** Animal Adoption

**Claimant:** City of Hayward

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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**Claimant Representative**

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**Tracy Vesely**, *City of Hayward*

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Phone: (510) 583-4010  
tracy.vesely@hayward-ca.gov



June 14, 2016

Mr. Mark Rewolinski  
Maximus  
625 Coolidge Dr., Suite 100  
Folsom, CA 95630

Ms. Tracy Vesely  
City of Hayward  
777 B Street  
Hayward, CA 94541

Mr. Jim Spano  
State Controller's Office  
Division of Audits  
3301 C Street, Suite 700  
Sacramento, CA 95816

*And Parties, Interested Parties, and Interested Persons (See Mailing List)*

**Re: Request for Additional Information**

Incorrect Reduction Claim

*Animal Adoption, 11-9811-I-01*

Civil Code Sections 1834 and 1846; Food and Agriculture Code Sections  
31108, 31752, 31752.5, 31753, 32001, and 32003;

Statutes 1998, Chapter 752 and Statutes 2004, Chapter 313

Fiscal Years: 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2005-2006,  
2006-2007, and 2007-2008

City of Hayward, Claimant

Dear Mr. Rewolinski, Ms. Vesely, and Mr. Spano:

This letter is a request that the parties supplement the record of the above-captioned Incorrect Reduction Claim by filing with the Commission on State Mandates (Commission) evidence of:

1. The dates that reimbursement claims for fiscal years 1998-1999, 1999-2000, and 2000-2001 were filed - please also submit copies of the signed claims;
2. The dates that claims for fiscal years 1998-1999, 1999-2000, and 2000-2001 were first paid; and
3. The date of initiation of the audit.

Documentation of the dates of filing of the initial three years should include signed and dated copies of the claim forms, including, if available, copies stamped received by the Controller. Documentation of payments made from the state to the claimant should include the amount paid, the fiscal year which the payment is intended to satisfy, and the date of the payment. Please include any notices of payment action. The date of initiation of the audit may be based on an audit entrance conference letter or similar documentation, or a declaration of the date of the entrance conference itself.

Any written representations of fact (except for records of regularly conducted activity and other public records requested above) submitted to the Commission must be signed under penalty of perjury by persons who are authorized and competent to do so and must be based upon the declarant's personal knowledge or information or belief. (Cal. Code Regs., tit. 2, 1187.5(b).)

Please provide these documents as soon as possible but not later than **Friday, June 24, 2016**.

The Commission's regulations require that written materials filed with the Commission be simultaneously served on all parties, interested parties, and interested persons on the mailing list, and accompanied by a proof of service. (Cal. Code Regs., tit. 2, 1181.3) However, this requirement may be satisfied by electronically filing your documents via the Commission's e-filing system. Please see [http://www.csm.ca.gov/dropbox\\_procedures.php](http://www.csm.ca.gov/dropbox_procedures.php) on the Commission's

J:\MANDATES\IRC\2011\9811 (Animal Adoption)\Correspondence\RequestforInfo 061416.docx

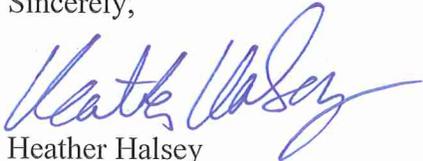
Mr. Rewolinski, Ms. Vesely, and Mr. Spano

Page 2

June 14, 2016

website. The written material will be posted on the Commission's website and the mailing list will be notified by electronic mail of the posting. This procedure will satisfy all the service requirements pursuant to section 1181.3 of the Commission's regulations.

Sincerely,



Heather Halsey  
Executive Director

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On June 14, 2016, I served the:

**Request for Additional Information**

Incorrect Reduction Claim

*Animal Adoption*, 11-9811-I-01

Civil Code Sections 1834 and 1846; Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003;

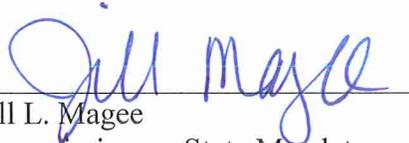
Statutes 1998, Chapter 752 and Statutes 2004, Chapter 313

Fiscal Years: 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2005-2006, 2006-2007, and 2007-2008

City of Hayward, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on June 14, 2016 at Sacramento, California.



Jill L. Magee  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 3/24/16

**Claim Number:** 11-9811-I-01

**Matter:** Animal Adoption

**Claimant:** City of Hayward

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

**Socorro Aquino**, *State Controller's Office*

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tracy.vesely@hayward-ca.gov



**BETTY T. YEE**  
California State Controller

**RECEIVED**  
June 23, 2016  
*Commission on  
State Mandates*

June 22, 2016

Heather Halsey, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

**Re: State Controller's Office Response to Additional Information Requested**

Incorrect Reduction Claim (IRC)

*Animal Adoption*, 11-9811-I-01

Civil Code Sections 1834 and 1846;

Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003;

Statutes 1998, Chapter 752; Statutes 2004, Chapter 313

Fiscal Years: 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2005-2006,  
2006-2007, and 2007-2008

City of Hayward, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) is transmitting additional information for the above-referenced IRC requested by the Commission in a letter dated June 14, 2016.

The Commission requested that the SCO provide the following:

1. The dates that reimbursement claims for fiscal year 1998-1999, 1999-2000, and 2000-2001 were filed – please also submit copies of the signed claims;
2. The dates that claims for fiscal years 1998-1999, 1999-2000, and 2000-2001 were first paid; and
3. The date of initiation of the audit.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

JIM L. SPANO, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's Office

Attachments

P.O. Box 942850, Sacramento, CA 94250 ♦ (916) 445-2636  
3301 C Street, Suite 700, Sacramento, CA 95816 ♦ (916) 324-8907  
901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 ♦ (323) 981-6802

**RESPONSE BY THE STATE CONTROLLER'S OFFICE  
TO THE COMMISSION REQUEST DATED JUNE 14, 2016  
FOR ADDITIONAL DOCUMENTATION  
RELATED TO AN INCORRECT REDUCTION CLAIM FILED BY  
THE CITY OF HAYWARD**

**Animal Adoption Program**

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Reimbursement Claim - FY 1999-2000 .....	Tab 4
Reimbursement Claim - FY 2000-2001 .....	Tab 5
SCO Payment Information - FY 1998-1999 .....	Tab 6
SCO Payment Information - FY 1999-2000 .....	Tab 7
SCO Payment Information - FY 2000-2001 .....	Tab 8
SCO Audit Initiation Letter .....	Tab 9

## **Tab 1**

1 **OFFICE OF THE STATE CONTROLLER**  
Division of Audits  
2 3301 C Street, Suite 725  
Sacramento, CA 95816  
3 Telephone No.: (916) 324-8907

4  
5 **BEFORE THE**  
6 **COMMISSION ON STATE MANDATES**  
7 **STATE OF CALIFORNIA**

8 **INCORRECT REDUCTION CLAIM (IRC)**  
**ON:**

No.: IRC 11-9811-I-01

9 *Animal Adoption Program*

**AFFIDAVIT OF BUREAU CHIEF**

10 Civil Code Sections 1834 and 1846 and  
Food and Agriculture Code  
11 Sections 31108, 31752, 31752.5, 31753,  
32001, and 32003  
12 (Chapter 752, Statutes of 1998; and Chapter  
313, Statutes of 2004)

13  
14 **CITY OF HAYWARD, Claimant**

15  
16  
17 I, Jim L. Spano, make the following declarations:

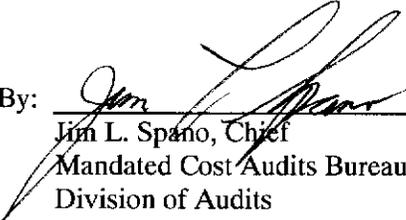
- 18 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.  
19 2) I am currently employed as a bureau chief, and have been so since April 21, 2000. Before that,  
20 I was employed as an audit manager for two years and three months.  
21 3) I am a California Certified Public Accountant.  
22 4) I reviewed the work performed by the SCO auditor.

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I do declare that the above declarations and information contained in Tabs 2 through 9 are made under penalty of perjury and are true and correct to the best of my knowledge, and that such knowledge is based on personal observation, information, or belief.

Date: June 22, 2016

OFFICE OF THE STATE CONTROLLER

By:   
Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's Office

## **Tab 2**

**RESPONSE BY THE STATE CONTROLLER'S OFFICE  
TO THE COMMISSION REQUEST DATED JUNE 14, 2016  
FOR ADDITIONAL DOCUMENTATION  
RELATED TO AN INCORRECT REDUCTION CLAIM BY  
THE CITY OF HAYWARD**

**Animal Adoption Program**

**SCO COMMENTS**

Per the Commission's request, we are providing the reimbursement claims for the Animal Adoption program for fiscal year (FY) 1998-1999, FY 1999-2000, and FY 2000-2001.

The following table summarizes the amounts claimed by the city and the date the claims were filed with the SCO:

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Date Filed with the SCO</u>	<u>Reference</u>
1998-1999	\$ 153,362	9/4/2002	Tab 3
1999-2000	\$ 630,730	9/4/2002	Tab 4
2000-2001	\$ 391,674	9/4/2002	Tab 5

In addition, we are providing the payment information for the Animal Adoption Program for FY 1998-1999, FY 1999-2000, and FY 2000-2001.

The following table summarizes the claimed and audited information and the payments made to the city:

	<u>Fiscal Year</u>			<u>Reference</u>
	<u>1998-1999</u>	<u>1999-2000</u>	<u>2000-2001</u>	
Claim Amount	\$153,362	\$630,730	\$391,674	
Audit Adjustment	(138,100)	(346,148)	(199,435)	
Allowable Costs	15,262	284,582	192,239	
Payments Made:				
8/10/2006	153,362			Tab 6
8/3/2006		630,730		Tab 7
8/3/2006			391,674	Tab 8
Recovered Offsets:				
6/9/2011	(138,100)			
6/9/2011		(346,148)		
6/9/2011			(199,435)	
Net Payments	15,262	284,582	192,239	
Balance Due	\$ -	\$ -	\$ -	

We have also included the audit notification letter, dated May 12, 2009, addressed to the city's Finance Director, in Tab 9.

## **Tab 3**

**CLAIM FOR PAYMENT**  
**Pursuant to Government Code Section 17561**  
**ANIMAL ADOPTION**

(19) Program Number 00213  
 (20) Date Filed **SEP 04 2002**  
 (21) LRS Date **SEP 06 2002**

(01) Claimant Identification Number <b>9801358</b>		<b>Reimbursement Claim Data</b>	
(02) Claimant Name <b>City of Hayward</b>		(22) AA-1, (04)(A)(1)(g)	269
County of Location <b>Alameda County</b>		(23) AA-1, (04)(A)(2)(g)	393
Street Address or P.O. Box <b>777 "B" Street</b>		(24) AA-1, (04)(A)(3)(g)	
City <b>Hayward</b>	State <b>CA</b>	Zip Code <b>94541-5007</b>	(25) AA-1, (04)(B)(1)(g) 40,633
Type of Claim	Estimated Claim	Reimbursement Claim	(26) AA-1, (04)(B)(2)(g)
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27) AA-1, (04)(B)(3)(g)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) AA-1, (04)(B)(4)(g)
	(06) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) AA-1, (04)(B)(5)(g) 850
Fiscal Year of Cost	(08)	(12) <b>1998-1999</b>	(30) AA-1, (04)(B)(6)(g)
Total Claimed Amount	(07)	(13) <b>\$153,362</b> ✓	(31) AA-1, (04)(B)(7)(g) 7,357
LESS: 10% Late Penalty, not to exceed \$1,000		(14)	(32) AA-1, (04)(B)(8)(g) 10,679
LESS: Prior Claim Payment Received		(15)	(33) AA-1, (04)(B)(9)(g) 18,686
Net Claimed Amount		(16)	(34) AA-1, (04)(B)(10)(g) <b>\$153,362</b>
Due from State	(08)	(17)	(35) AA-1, (06) 24
Due to State		(18)	(38)

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 752, Statutes of 1998, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 752, Statutes of 1998.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 752, Statutes of 1998 set forth on the attached statements.

Signature of Authorized Officer

Date

*Perry H. Carter*

*9-4-02*

Perry H. Carter

Finance Director

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number **916.485.8102**

**Nicole R. Zieba (MAXIMUS, Inc.)**

E-mail Address **nicolezieba@maximus.com**

**MANDATED COSTS  
ANIMAL ADOPTION  
CLAIM SUMMARY**

FORM  
AA-1

(01) Claimant: <b>City of Hayward</b>		(02) Fiscal year costs were incurred: <b>1998-1999</b>						
(03) Department: <b>Animal Control</b>								
<b>Direct Costs</b>		<b>Object Accounts</b>						
(04) Reimbursable Components		(a)	(b)	(c)	(d)	(e)	(f)	(g)
	<b>A. One-Time Costs</b>	Salaries	Benefits	Materials & Supplies	Contract Services	Travel & Training	Fixed Assets	Total
	1. Policies and Procedures	\$195	\$74					\$269
	2. Training	\$285	\$108					\$393
	3. Computer Software							
	<b>B. Ongoing Costs</b>							
	1. Acquiring Space/Facilities			\$40,633				\$40,633
	2. Renovating Facilities							
	3. Care of Dogs & Cats							
	4. Care of Other Animals			\$850				\$850
	5. Holding Period <i>4,588 →</i>	\$42,588	\$16,098					\$58,685
	6. Feral Cats							
	7. Lost and Found Lists	\$5,339	\$2,018					\$7,357
8. Non-Medical Records			\$10,679				\$10,679	
9. Veterinary Care			\$18,686				\$18,686	
10. Procuring Equipment								
<b>(05) Total Direct Costs</b>		\$48,407	\$18,298	\$70,848				\$137,553
<b>Indirect Costs</b>								
(06) Indirect Cost Rate		[From ICRP] Salary and Benefits						
								23.70%
(07) Total Indirect Costs		[Line (06)(a) x line(05)(a)] or [(Line(06) x line (05)(a)) + line (05)(b)]						\$15,809
(08) Total Direct and Indirect Costs		[Line(05)(g) + line(07)]						\$153,362
<b>Cost Reduction</b>								
(09) Less: Offsetting Savings								
(10) Less: Other Reimbursements								
(11) Total Claimed Amount		[Line(08) - {Line (09) + Line(10)}]						\$153,362

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Services Manager</b>	\$30.40	37.80%	4.00					\$122	\$46	\$168
<b>Animal Control Officer</b>	\$16.53	37.80%	2.30					\$38	\$14	\$52
<b>Senior Animal Care Attendant</b>	\$15.52	37.80%	2.30					\$36	\$13	\$49
<p>The above staff members analyzed the legislation, drafted new policies and procedures concerning mandated activities, reviewed and edited the draft policies and procedures, and finalized the draft versions.</p>										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ \$195 \$74 \$269

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Animal Care Attendants	\$14.11	37.80%	10.00					\$141	\$53	\$194
Police Records Clerk	\$15.04	37.80%	4.00					\$60	\$23	\$83
Animal Control Officers	\$16.53	37.80%	3.00					\$50	\$19	\$68
Senior Animal Care Attendant	\$15.52	37.80%	1.00					\$16	\$6	\$21
Senior Animal Control Officer	\$19.03	37.80%	1.00					\$19	\$7	\$26
<p>The staff in the Hayward Animal Control Department were trained on the new policies and procedures concerning mandated activities. The time claimed above represents a one hour training session for each staff member.</p> <p style="margin-left: 200px;"><i>now 1:00</i></p>										
(05) Total ( ) Subtotal ( )								\$285	\$108	\$393

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
No activity this fiscal period.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Due to the new law, the City of Hayward determined that they needed a larger space to accommodate additional holding periods, "other" animals, and other mandated activities. The construction planning started in fiscal year 1998-1999. The eligible period for construction costs and planning is from January 1, 1998 through June 30, 1999. Therefore, only costs incurred within the eligible period are claimed herein.  <i>Detailed capital budget for the eligible period is attached.</i>				\$40,633						
(05) Total ( ) Subtotal ( )				\$40,633						

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
No activity this fiscal period.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Not eligible this fiscal period.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Care and maintenance of impounded stray or abandoned animals that die during the increased holding period or are ultimately euthanized.  Average Daily Census = 6 4 day holding cost = 28.34 Total number of eligible euthanized animals = 30 Total cost for eligible euthanized animals = \$850.20 (4)(28.34)(30)				\$850						
Please see attached time study and cost summary for detail and documentation.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ \$850

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/> Policies and Procedures	<input type="checkbox"/> Training	<input type="checkbox"/> Computer Software
<b>Ongoing</b>	<input type="checkbox"/> Acquiring Space/Facilities	<input type="checkbox"/> Renovating Facilities	<input type="checkbox"/> Care of Dogs & Cats
	<input type="checkbox"/> Care of Other Animals	<input checked="" type="checkbox"/> Holding Period	<input type="checkbox"/> Feral Cats
	<input type="checkbox"/> Lost and Found Lists	<input type="checkbox"/> Non-Medical Records	<input type="checkbox"/> Veterinary Care
	<input type="checkbox"/> Procuring Equipment		

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Animal Care Attendants (7)	\$14.11	37.80%	1464.00					\$20,650	\$7,808	\$28,455
Police Records Clerks (3)	\$15.04	37.80%	576.00					\$8,663	\$3,275	\$11,938
Senior Animal Control Officer (1)	\$19.03	37.80%	384.00					\$7,308	\$2,762	\$10,070
Sr. Animal Care Attendant (1)	\$15.52	37.80%	384.00					\$5,960	\$2,253	\$8,212
<p><i>none till 00</i></p> <p>For fiscal year 1998-1999, the Hayward Animal Control department made itself available and open to the public on Saturdays from 12 PM to 6PM to make animals available for owner redemption.</p> <p>The total claimed herein represents the actual time of staff for the six-month eligible period.</p> <p>Every Saturday, there are 7 Animal Care Attendants, 3 Police Records Clerks, 1 Animal Control Officer and 1 Senior Animal Care Attendant that staff the operation. The shelter is extremely busy on the Saturday, many members of the public come to the shelter seeking to adopt and redeem animals. Because of the numbers of people who come, the shelter must have staff on hand to assist the public in adopting and redeeming animals.</p>										
(05) Total ( ) Subtotal ( )								\$42,587	\$18,098	\$58,685

Page: \_\_\_\_\_ of \_\_\_\_\_



**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Police Records Clerk II (4)</b>  The Police Records Clerks II spent approximately 355 hours per year in taking information about lost and found animals via telephone, updating the lost and found lists daily, and providing owners with the names and addresses of other shelters within their vicinity.	\$15.04	37.80%	355.00					\$5,339	\$2,018	\$7,357
(05) Total ( ) Subtotal ( )								\$5,339	\$2,018	\$7,357

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>This cost has only been applied to the eligible euthanized animals sheltered by the City of Hayward.</p> <p>The attached data form provides explanation of each task within this category. The total time spent on record-keeping averages to <u>19.9 minutes per animal.</u></p> <p>19.9 min. x .34 salary/min. x 1731 eligible animals = \$10,679</p>				\$10,679						

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_ of \_\_\_\_ \$10,679

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>This cost has been prorated based upon the number of animals that would have been eligible euthanized animals had the Care and Maintenance portion of this claim been eligible for this period. The costs contained herein represent an initial physical exam and administration of "wellness" vaccine as well as costs for "necessary and prompt" veterinary care.</p> <p>Dogs/Cats (10.92 vet x 1701 eligible) + "Other" animals (3.69 vet x 30 eligible) = \$18,685.62</p>				\$18,686						

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

\$18,686

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **1998-1999**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- One-Time  Policies and Procedures  Training  Computer Software
- Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats
- Care of Other Animals  Holding Period  Feral Cats
- Lost and Found Lists  Non-Medical Records  Veterinary Care
- Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
No activity this fiscal period.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

## **Tab 4**

**CLAIM FOR PAYMENT**

**Pursuant to Government Code Section 17561  
ANIMAL ADOPTION**

(19) Program Number 00213  
(20) Date **SEP 04 2002**  
(21) LRS **SEP 06 2002**

(01) Claimant Identification Number <b>9801358</b>			<b>Reimbursement Claim Data</b>	
(02) Claimant Name <b>City of Hayward</b>			(22) AA-1, (04)(A)(1)(g)	
County of Location <b>Alameda County</b>			(23) AA-1, (04)(A)(2)(g)	3,829
Street Address or P.O. Box <b>777 "B" Street</b>			(24) AA-1, (04)(A)(3)(g)	16,735
City <b>Hayward</b>	State <b>CA</b>	Zip Code <b>94541-5007</b>	(25) AA-1, (04)(B)(1)(g)	354,327
<b>Type of Claim</b>	<b>Estimated Claim</b>		<b>Reimbursement Claim</b>	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26) AA-1, (04)(B)(2)(g)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) AA-1, (04)(B)(3)(g)	105,094
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) AA-1, (04)(B)(4)(g)	1,529
<b>Fiscal Year of Cost</b>	(06)	(12) <b>1999-2000</b>	(30) AA-1, (04)(B)(8)(g)	
<b>Total Claimed Amount</b>	(07)	(13) <b>\$630,730</b> ✓	(31) AA-1, (04)(B)(7)(g)	8,242
<b>LESS: 10% Late Penalty, not to exceed \$1,000</b>			(14)	(32) AA-1, (04)(B)(8)(g)
<b>LESS: Prior Claim Payment Received</b>			(15)	(33) AA-1, (04)(B)(9)(g)
<b>Net Claimed Amount</b>			(16) <b>\$630,730</b>	(34) AA-1, (04)(B)(10)(g)
<b>Due from State</b>	(08)	(17) <b>\$630,730</b> ✓	(35) AA-1, (06)	19
<b>Due to State</b>		(18)	(36)	

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 752, Statutes of 1998, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 752, Statutes of 1998.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 752, Statutes of 1998 set forth on the attached statements.

**Signature of Authorized Officer**

**Date**

*Perry H. Carter*

*9-4-02*

**Perry H. Carter**

**Finance Director**

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number **916.485.8102**

**Nicole R. Zieba (MAXIMUS, Inc.)**

E-mail Address **nicolezieba@maximus.com**

**MANDATED COSTS  
ANIMAL ADOPTION  
CLAIM SUMMARY**

**FORM  
AA-1**

<b>(01) Claimant:</b> City of Hayward		<b>(02) Fiscal year costs were incurred:</b> 1999-2000					
<b>(03) Department</b>	Animal Control						
<b>Direct Costs</b>	<b>Object Accounts</b>						
<b>(04) Reimbursable Components</b>	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Salaries	Benefits	Materials & Supplies	Contract Services	Travel & Training	Fixed Assets	Total
<b>A. One-Time Costs</b>							
1. Policies and Procedures							
2. Training	\$1,092	\$337		\$2,400			\$3,829
3. Computer Software	\$497	\$154	\$16,084				\$16,735
<b>B. Ongoing Costs</b>							
1. Acquiring Space/Facilities	\$1,685	\$521	\$352,121				\$354,327
2. Renovating Facilities							
3. Care of Dogs & Cats			\$105,094				\$105,094
4. Care of Other Animals			\$1,529				\$1,529
5. Holding Period	\$89,389	\$27,621					\$117,010
6. Feral Cats							
7. Lost and Found Lists	\$6,297	\$1,946					\$8,242
8. Non-Medical Records							
9. Veterinary Care							
10. Procuring Equipment							
<b>(05) Total Direct Costs</b>	<del>630,729</del>	\$30,579	\$474,828	\$2,400			\$606,765
<b>Indirect Costs</b>	<del>98,729</del>						
<b>(06) Indirect Cost Rate</b>	[From ICRP]	Salary and Benefits					18.50%
<b>(07) Total Indirect Costs</b>	[Line (06)(a) x line(05)(a)] or [(Line(06) x line (05)(a)) + line (05)(b)]						\$23,964
<b>(08) Total Direct and Indirect Costs</b>	[Line(05)(g) + line(07)]					630,729	\$630,730
<b>Cost Reduction</b>							
<b>(09) Less: Offsetting Savings</b>							
<b>(10) Less: Other Reimbursements</b>							
<b>(11) Total Claimed Amount</b>	{Line(08) - {Line (09) + Line(10)}}						\$630,730

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
No activity this fiscal period.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Animal Care Attendants	\$14.71	30.90%	27.00					\$397	\$123	\$520
Police Records Clerk	\$16.44	30.90%	20.00					\$329	\$102	\$430
Animal Control Officers	\$18.59	30.90%	12.00					\$223	\$69	\$292
Senior Animal Care Attendant	\$16.62	30.90%	4.00					\$68	\$21	\$87
Senior Animal Control Officer	\$19.03	30.90%	4.00					\$78	\$24	\$100
Chameleon training staff fee					\$2,400					
<p>The Hayward Animal Control Department purchased Chameleon software to assist them in tracking animals and other duties related to mandated activities. Each staff member had to be trained on using the system.</p> <p><i>Please see attached Chameleon invoice for documentation on training fee.</i></p>										
(05) Total ( ) Subtotal ( )					\$2,400			\$1,092	\$337	\$1,429

61  
1091

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Services Manager</b>  The Animal Services Manager spent approximately 15 hours researching appropriate software systems to assist the City of Hayward in complying with mandated activities. Time claimed herein also includes time in negotiating with the vendor and being available for implementation help.  <b>Chameleon</b> Chameleon software system and associated necessary computer equipment, including server set up and hardware.  <i>Costs claimed herein have not been included within the Indirect Cost Rate Proposal.</i>	\$32.09	30.90%	15.50	\$16,084				\$497	\$154	\$651
(05) Total ( ) Subtotal ( )				\$16,084				\$497	\$154	\$651

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Services Manager Capital costs @ 50.1%</b>  In fiscal year 1999-2000, the City of Hayward determined that, due to additional holding period mandates and other associated mandated activities, it would be necessary to expand and construct new facilities to comply with mandated activities. Costs claimed herein represent the pro-rated share of capital costs.  <i>Please see attached, detailed capital budget for descriptions of activities and expenditures.</i>  2091 eligible euthanized animals/4177 total animals = 51.5%	\$32.09	30.90%	52.50	\$352,121				\$1,685	\$521	\$2,205
(05) Total ( ) Subtotal ( )				\$352,121				\$1,685	\$521	\$2,205

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
No activity this fiscal period.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>Care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized.</p> <p>Average Daily Census = 113</p> <p>Total cost per eligible euthanized dog and cat for two additional days of care plus veterinary care for initial physical exam and wellness vaccination = \$52.13</p> <p>Total cost of care and maintenance for 2016 eligible euthanized dogs and cats for two additional holding days = \$105,094</p> <p><i>Please see attached time study and cost summary for detail and documentation.</i></p>				\$105,094						
(05) Total ( ) Subtotal ( )				\$105,094						

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>Care and maintenance of impounded stray or abandoned animals that die during the increased holding period or are ultimately euthanized.</p> <p>Average Daily Census = 6</p> <p>4 day holding cost = 20.38</p> <p>Total number of eligible euthanized animals = 75</p> <p>Total cost for eligible euthanized animals = \$1528.5</p> <p><i>Please see attached time study and cost summary for detail and documentation.</i></p>				\$1,529						

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_ of \_\_\_\_ **\$1,529**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Animal Care Attendants	\$14.71	30.90%	2928.00					\$43,071	\$13,309	\$56,380
Police Records Clerks	\$16.44	30.90%	1152.00					\$18,939	\$5,852	\$24,791
Senior Animal Control Officer	\$19.03	30.90%	768.00					\$14,615	\$4,516	\$19,131
Sr. Animal Care Attendant	\$16.62	30.90%	768.00					\$12,764	\$3,944	\$16,708
<p>For fiscal year 1999-2000, the Hayward Animal Control department made itself available and open to the public on Saturdays from 12 PM to 6PM to make animals available for owner redemption.</p> <p>The total claimed herein represents the actual time of staff for the year-long eligible period.</p> <p>Every Saturday, there are 7 Animal Care Attendants, 3 Police Records Clerks, 1 Animal Control Officer and 1 Senior Animal Care Attendant that staff the operation.</p> <p>The shelter is extremely busy on the Saturday, many members of the public come to the shelter seeking to adopt and redeem animals. Because of the numbers of people who come, the shelter must have staff on hand to assist the public in adopting and redeeming animals.</p>										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ \$89,389 \$27,621 \$117,010

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Name, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
This cost has been claimed as part of the care and maintenance cost for eligible euthanized dogs and cats.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats  
 Care of Other Animals  Holding Period  Feral Cats  
 Lost and Found Lists  Non-Medical Records  Veterinary Care  
 Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Police Records Clerk II (4)</b>  The Police Records Clerks II spend approximately 383 hours per year in taking information about lost and found animals via telephone, updating the lost and found lists daily, and providing owners with the names and addresses of other shelters within their vicinity.	\$16.44	30.90%	383.00					\$6,297	\$1,946	\$8,242

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ \$6,297 \$1,946 \$8,242

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
This cost has been claimed as part of the care and maintenance cost for eligible euthanized dogs and cats.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_ of \_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

<b>One-Time</b>	<input type="checkbox"/>	Policies and Procedures	<input type="checkbox"/>	Training	<input type="checkbox"/>	Computer Software
<b>Ongoing</b>	<input type="checkbox"/>	Acquiring Space/Facilities	<input type="checkbox"/>	Renovating Facilities	<input type="checkbox"/>	Care of Dogs & Cats
	<input type="checkbox"/>	Care of Other Animals	<input type="checkbox"/>	Holding Period	<input type="checkbox"/>	Feral Cats
	<input type="checkbox"/>	Lost and Found Lists	<input type="checkbox"/>	Non-Medical Records	<input checked="" type="checkbox"/>	Veterinary Care
	<input type="checkbox"/>	Procuring Equipment				

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
This cost has been claimed as part of the care and maintenance cost for eligible euthanized dogs and cats.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **1999-2000**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- One-Time  Policies and Procedures  Training  Computer Software
- Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats
- Care of Other Animals  Holding Period  Feral Cats
- Lost and Found Lists  Non-Medical Records  Veterinary Care
- Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
These costs have been claimed under the "Computer Software" portion of this claim.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**Tab 5**

<b>CLAIM FOR PAYMENT</b>	(19) Program Number 00213 (20) Date Filed <b>SEP 04 2002</b> (21) LRS ID# <b>SEP 06 2002</b>
<b>Pursuant to Government Code Section 17561</b>	
<b>ANIMAL ADOPTION</b>	

(01) Claimant Identification Number <b>9801358</b>			<b>Reimbursement Claim Data</b>	
(02) Claimant Name <b>City of Hayward</b>			(22) AA-1, (04)(A)(1)(g)	
County of Location <b>Alameda County</b>			(23) AA-1, (04)(A)(2)(g)	<b>216</b>
Street Address or P.O. Box <b>777 "B" Street</b>			(24) AA-1, (04)(A)(3)(g)	<b>11,345</b>
City <b>Hayward</b>	State <b>CA</b>	Zip Code <b>94541-5007</b>	(25) AA-1, (04)(B)(1)(g)	<b>124,672</b>
<b>Type of Claim</b>	<b>Estimated Claim</b>		<b>Reimbursement Claim</b>	
	(03) Estimated	<input checked="" type="checkbox"/>	(09) Reimbursement	<input checked="" type="checkbox"/>
	(04) Combined	<input type="checkbox"/>	(10) Combined	<input type="checkbox"/>
	(05) Amended	<input type="checkbox"/>	(11) Amended	<input type="checkbox"/>
(26) AA-1, (04)(B)(2)(g)		(27) AA-1, (04)(B)(3)(g)		<b>99,787</b>
(28) AA-1, (04)(B)(4)(g)		(29) AA-1, (04)(B)(5)(g)		<b>1,715</b>
(30) AA-1, (04)(B)(6)(g)				<b>123,954</b>
Fiscal Year of Cost (06) <b>2001-2002</b>	(12) <b>2000-2001</b>	(31) AA-1, (04)(B)(7)(g)		<b>9,891</b>
Total Claimed Amount (07) <b>\$100,000</b> ✓	(13) <b>\$391,674</b> ✓	(32) AA-1, (04)(B)(8)(g)		
LESS: 10% Late Penalty, not to exceed \$1,000	(14)	(33) AA-1, (04)(B)(9)(g)		
LESS: Prior Claim Payment Received	(15)	(34) AA-1, (04)(B)(10)(g)		
Net Claimed Amount	(16) <b>\$391,674</b>	(35) AA-1, (06)		<b>20</b>
Due from State (08) <b>\$100,000</b>	(17) <b>\$391,674</b>	(36)		
Due to State	(18)			

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 752, Statutes of 1998, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 752, Statutes of 1998.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 752, Statutes of 1998 set forth on the attached statements.

Signature of Authorized Officer	Date
<u>Perry H. Carter</u>	<u>9-4-02</u>
<b>Perry H. Carter</b>	<b>Finance Director</b>
Type or Print Name	Title
(38) Name of Contact Person for Claim	Telephone Number <b>916.485.8102</b>
<b>Nicole R. Zieba (MAXIMUS, Inc.)</b>	E-mail Address <b>nicolezieba@maximus.com</b>

**MANDATED COSTS  
ANIMAL ADOPTION  
CLAIM SUMMARY**

FORM  
AA-1

(01) Claimant: City of Hayward

(02) Fiscal year costs were incurred: 2000-2001

(03) Department: Animal Control

**Direct Costs**

**Object Accounts**

(04) Reimbursable Components

**A. One-Time Costs**

1. Policies and Procedures

2. Training

3. Computer Software

**B. Ongoing Costs**

1. Acquiring Space/Facilities

2. Renovating Facilities

3. Care of Dogs & Cats

4. Care of Other Animals

5. Holding Period

6. Feral Cats

7. Lost and Found Lists

8. Non-Medical Records

9. Veterinary Care

10. Procuring Equipment

(a) Salaries	(b) Benefits	(c) Materials & Supplies	(d) Contract Services	(e) Travel & Training	(f) Fixed Assets	(g) Total
\$164	\$52					\$216
		\$11,345				\$11,345
\$1,568	\$509	\$122,503				\$124,572
		\$99,787				\$99,787
		\$1,715				\$1,715
\$93,976	\$29,978					\$123,954
\$7,499	\$2,392					\$9,891
\$103,207	\$32,923	\$235,350				\$371,481

(05) Total Direct Costs

**Indirect Costs**

32,934

(06) Indirect Cost Rate [From ICRP] Salary and Benefits 19.90%

(07) Total Indirect Costs [Line (06)(a) x line(05)(a)] or [(Line(06) x line (05)(a)) + line (05)(b)] \$27,090

(08) Total Direct and Indirect Costs [Line(05)(g) + line(07)] \$398,571

**Cost Reduction**

(09) Less: Offsetting Savings Dog License Revenue: Total Cost of Service = 10,491; Total Revenue = 17,388 \$6,897

(10) Less: Other Reimbursements

(11) Total Claimed Amount [Line(08) - (Line (09) + Line(10))] \$391,674





**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Chameleon</b> Chameleon software system fees and associated necessary computer equipment.  <i>Costs claimed herein have not                      been included within the                      Indirect Cost Rate Proposal.</i>  <i>Applied                      3.5% to                      Pass up to                      4/10/00</i>				\$11,345						
<b>(05) Total ( ) Subtotal ( )</b>										

\$11,345

Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Animal Services Manager Capital costs @ 42.3%</b>  In fiscal year 1999-2000, the City of Hayward determined that, due to additional holding period mandates and other associated mandated activities, it would be necessary to expand and construct new facilities to comply with mandated activities. Costs claimed herein represent the pro-rated share of capital construction in the 2000-2001 fiscal year.  <i>Please see attached, detailed capital budget for descriptions of activities and expenditures.</i>  2075 eligible euthanized animals/4908 total animals = 42.3%	\$33.37	31.90%	47.00	\$122,503				\$1,568	\$500	\$2,069

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ \$122,503 \$1,568 \$500 \$2,069

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time	<input type="checkbox"/>	Policies and Procedures	<input type="checkbox"/>	Training	<input type="checkbox"/>	Computer Software
Ongoing	<input type="checkbox"/>	Acquiring Space/Facilities	<input checked="" type="checkbox"/>	Renovating Facilities	<input type="checkbox"/>	Care of Dogs & Cats
	<input type="checkbox"/>	Care of Other Animals	<input type="checkbox"/>	Holding Period	<input type="checkbox"/>	Feral Cats
	<input type="checkbox"/>	Lost and Found Lists	<input type="checkbox"/>	Non-Medical Records	<input type="checkbox"/>	Veterinary Care
	<input type="checkbox"/>	Procuring Equipment				

(04) Description of Expenses				Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
No activity this fiscal period.										
(05) Total ( ) Subtotal ( )				Page: ____ of ____						

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>Care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized.</p> <p>Average Daily Census = 190</p> <p>Total cost per eligible euthanized dog and cat for two additional days of care plus veterinary care for initial physical exam and wellness vaccination = \$48.09</p> <p>Total cost of care and maintenance for 2075 eligible euthanized dogs and cats for two additional holding days = \$99,787</p> <p><i>Please see attached time study and cost summary for detail and documentation.</i></p>				\$99,787						

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_ **\$99,787**

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<p>Care and maintenance of impounded stray or abandoned animals that die during the increased holding period or are ultimately euthanized.</p> <p>Average Daily Census = 6</p> <p>4 day holding cost = 21.72</p> <p>Total number of eligible euthanized animals = 79</p> <p>Total cost for eligible euthanized animals = \$1,715</p> <p><i>Please see attached time study and cost summary for detail and documentation.</i></p>				\$1,715						
(05) Total ( ) Subtotal ( )				\$1,715						

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses Object Accounts

(a) Employee Name, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
Animal Care Attendants ✓	\$15.71	31.90%	2928.00					\$45,999	\$14,674	\$60,673
Police Records Clerks ✓	\$17.44	31.90%	1152.00					\$20,091	\$6,409	\$26,500
Senior Animal Control Officer	\$19.03	31.90%	768.00					\$14,615	\$4,662	\$19,277
Sr. Animal Care Attendant	\$17.28	31.90%	768.00					\$13,271	\$4,233	\$17,505
<p>For fiscal year 2000-2001, the Hayward Animal Control department made itself available and open to the public on Saturdays from 12 PM to 6PM to make animals available for owner redemption.</p> <p>The total claimed herein represents the actual time of staff for the year-long eligible period.</p> <p>Every Saturday, there are 7 Animal Care Attendants, 3 Police Records Clerks, 1 Animal Control Officer and 1 Senior Animal Care Attendant that staff the operation. The shelter is extremely busy on the Saturday, many members of the public come to the shelter seeking to adopt and redeem animals. Because of the numbers of people who come, the shelter must have staff on hand to assist the public in adopting and redeeming animals.</p>										
								\$93,976	\$29,978	\$123,954

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- One-Time  Policies and Procedures  Training  Computer Software
- Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats
- Care of Other Animals  Holding Period  Feral Cats
- Lost and Found Lists  Non-Medical Records  Veterinary Care
- Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
This cost has been claimed as part of the care and maintenance cost for eligible euthanized dogs and cats.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
<b>Police Records Clerk II (4)</b>  The Police Records Clerks II spend approximately 430 hours per year in taking information about lost and found animals via telephone, updating the lost and found lists daily, and providing owners with the names and addresses of other shelters within their vicinity.	\$17.44	31.90%	430.00					\$7,499	\$2,392	\$9,891

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

\$7,499 \$2,392 \$9,891

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
This cost has been claimed as part of the care and maintenance cost for eligible euthanized dogs and cats.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_ of \_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward** (02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One-Time  Policies and Procedures  Training  Computer Software

Ongoing  Acquiring Space/Facilities  Renovating Facilities  Care of Dogs & Cats

Care of Other Animals  Holding Period  Feral Cats

Lost and Found Lists  Non-Medical Records  Veterinary Care

Procuring Equipment

(04) Description of Expenses Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
This cost has been claimed as part of the care and maintenance cost for eligible euthanized dogs and cats.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_ of \_\_\_\_

**MANDATED COSTS  
ANIMAL ADOPTION  
COMPONENT/ACTIVITY COSTS DETAIL**

**FORM  
AA-2**

(01) Claimant: **City of Hayward**

(02) Fiscal year costs were incurred: **2000-2001**

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- One-Time**     Policies and Procedures     Training     Computer Software
- Ongoing**     Acquiring Space/Facilities     Renovating Facilities     Care of Dogs & Cats
- Care of Other Animals     Holding Period     Feral Cats
- Lost and Found Lists     Non-Medical Records     Veterinary Care
- Procuring Equipment

**(04) Description of Expenses**

**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit Rate	(d) Hours Worked or Quantity	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training	(i)		
								Salaries	Benefits	Total Sal. & Ben.
These costs have been claimed under the "Computer Software" portion of this claim.										

(05) Total ( ) Subtotal ( ) Page: \_\_\_\_\_ of \_\_\_\_\_

## **Tab 6**

CONTROLLER OF CALIFORNIA

9801358

P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.  
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED  
DIRECTLY TO THE PAYEE.

CITY FINANCE OFFICER  
CITY OF HAYWARD  
777 B STREET  
HAYWARD CA 94541

WARRANT AMT: \*\*\*153,362.00

PAYEE: TREASURER, CITY OF HAYWARD

FUND NAME: GENERAL FUND

PGM NBR: 00213

ISSUE DATE: 08/10/2006

CLAIM SCHEDULE NBR: MA63803A

REIMBURSEMENT OF STATE MANDATED COSTS

FOR QUESTIONS CALL "SCOTT LARSON 916 324-7870"

ACL : CH 752/98

PROG : ANIMAL ADOPTION CH 752/98

1998/1999 ACTUAL PAYMENT

CLAIMED AMT: 153,362.00

TOTAL ADJUSTMENTS:

.00

TOTAL APPROVED CLAIMED AMT:

153,362.00

LESS PRIOR PAYMENTS:

.00

PRORATA PERCENT:

100.000000

PRORATA BALANCE DUE:

.00

APPROVED PAYMENT AMOUNT:

153,362.00

PAYMENT OFFSETS -NONE

NET PAYMENT AMOUNT:

153,362.00

**Tab 7**

CONTROLLER OF CALIFORNIA

9801358

P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.  
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED  
DIRECTLY TO THE PAYEE.

CITY FINANCE OFFICER  
CITY OF HAYWARD  
777 B STREET  
HAYWARD CA 94541

WARRANT AMT: \*\*\*630,730.00

PAYEE: TREASURER, CITY OF HAYWARD

FUND NAME: GENERAL FUND

PGM NBR: 00213

ISSUE DATE: 08/03/2006

CLAIM SCHEDULE NBR: MA63899A

REIMBURSEMENT OF STATE MANDATED COSTS

FOR QUESTIONS CALL "SCOTT LARSON"

ACL : CH 752/98

PROG : ANIMAL ADOPTION CH 752/98

1999/2000 ACTUAL PAYMENT

CLAIMED AMT: 630,730.00

TOTAL ADJUSTMENTS:

.00

TOTAL APPROVED CLAIMED AMT:

630,730.00

LESS PRIOR PAYMENTS:

.00

PRORATA PERCENT:

100.000000

PRORATA BALANCE DUE:

.00

APPROVED PAYMENT AMOUNT:

630,730.00

PAYMENT OFFSETS -NONE

NET PAYMENT AMOUNT:

630,730.00

## **Tab 8**

CONTROLLER OF CALIFORNIA  
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

9801358

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.  
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED  
DIRECTLY TO THE PAYEE.

CITY FINANCE OFFICER  
CITY OF HAYWARD  
777 B STREET  
HAYWARD CA 94541

WARRANT AMT: \*\*\*391,674.00

PAYEE: TREASURER, CITY OF HAYWARD  
FUND NAME: GENERAL FUND

PGM NBR: 00213

ISSUE DATE: 08/03/2006

CLAIM SCHEDULE NBR: MA63800A

REIMBURSEMENT OF STATE MANDATED COSTS

FOR QUESTIONS CALL "SCOTT LARSON"

ACL : CH 752/98

PROG : ANIMAL ADOPTION CH 752/98

2000/2001 ACTUAL PAYMENT

CLAIMED AMT: 391,674.00

TOTAL ADJUSTMENTS:

.00

TOTAL APPROVED CLAIMED AMT:

391,674.00

LESS PRIOR PAYMENTS:

.00

PRORATA PERCENT:

100.000000

PRORATA BALANCE DUE:

.00

APPROVED PAYMENT AMOUNT:

391,674.00

PAYMENT OFFSETS -NONE

NET PAYMENT AMOUNT:

391,674.00

## **Tab 9**



**JOHN CHIANG**  
California State Controller

May 12, 2009

Debra Auker  
Finance Director  
City of Hayward  
777 "B" Street  
Hayward, CA 94541-5007

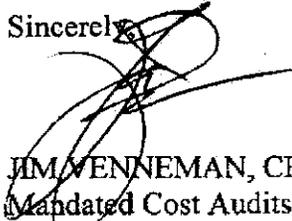
Re: Audit of Mandated Cost Claims for Animal Adoption Program  
For the Period of July 1, 1998, through June 30, 2008

Dear Ms. Auker:

This letter confirms that Rosa Gonzalez has scheduled an audit of the City of Hayward's legislatively mandated Animal Adoption Program cost claims filed for fiscal year (FY) 1998-99, FY 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03, FY 2005-06, FY 2006-07, and FY 2007-08 (the legislature suspended the program for FY 2003-04). Government Code sections 12410, 17558.5, and 17561 provide the authority for this audit. The entrance conference is scheduled for Monday, June 8, 2009, at 1:30 p.m. We will begin audit fieldwork after the entrance conference.

Please furnish working accommodations for and provide the necessary records (listed on the Attachment) to the audit staff. If you have any questions, please call me at (916) 322-9887.

Sincerely,



JIM VENNEMAN, CPA, Audit Manager  
Mandated Cost Audits Bureau  
Division of Audits

JV/sk

Attachment

7426

Debra Auker  
May 12, 2009  
Page 2

cc: Paul Sanchez, Animal Services Manager  
Police Animal Services Department  
City of Hayward  
Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
Division of Audits, State Controller's Office  
Ginny Brummels, Manager  
Division of Accounting and Reporting  
State Controller's Office  
Rosa Gonzalez, Auditor-in-Charge  
Division of Audits, State Controller's Office

**City of Hayward**  
**Records Request for Mandated Cost Program**  
**FY 1998-99, FY 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03,**  
**FY 2005-06, FY 2006-07, and FY 2007-08 (the legislature suspended the**  
**program for FY 2003-04)**

---

1. Copy of claims filed for the mandated cost program
2. Copy of external and internal audit reports performed on the mandated cost program
3. Organization charts for the city effective during the audit period, showing employee names and position titles
4. Organization charts for the division or units handling the mandated cost program effective during the audit period, showing employee names and position titles
5. Access to chart of accounts
6. Worksheets that support the productive hourly rate used, including support for benefit rates
7. Documentation that supports the indirect cost rate proposal (ICRP)
8. Employee time sheets or time logs
9. Access to payroll records showing employee salaries and benefits paid during the audit period
10. Access to general ledger accounts that support disbursements
11. Documentation that supports amounts received from other funding sources
12. Copies of invoices and other documents necessary to support costs claimed
13. Revenue and expense reports for the animal shelter for all fiscal years under audit
14. Daily animal census data for the number of impounded stray or abandoned dogs/cats and other animals that died during the increased holding period or that were ultimately euthanized
15. Reports that show the total number of animals entered into the facility for each fiscal year under audit

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On June 23, 2016, I served the:

**SCO Response to the Request for Additional Information**

Incorrect Reduction Claim

*Animal Adoption*, 11-9811-I-01

Civil Code Sections 1834 and 1846; Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003;

Statutes 1998, Chapter 752 and Statutes 2004, Chapter 313

Fiscal Years: 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2005-2006, 2006-2007, and 2007-2008

City of Hayward, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on June 23, 2016 at Sacramento, California.



Lorenzo Duran  
Commission on State Mandates  
980 Ninth Street, Suite 300  
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# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 6/22/16

**Claim Number:** 11-9811-I-01

**Matter:** Animal Adoption

**Claimant:** City of Hayward

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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September 1, 2016

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*And Parties, Interested Parties, and Interested Persons (See Mailing List)*

Re: **Draft Proposed Decision, Schedule for Comments, and Notice of Hearing**  
*Animal Adoption*, 11-9811-I-01  
Civil Code Sections 1834 and 1846; Food and Agriculture Code Sections  
31108, 31752, 31752.5, 31753, 32001, and 32003; As Added or Amended by  
Statutes 1998, Chapter 752 (SB 1785)  
Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003;  
2005-2006, 2006-2007, and 2007-2008  
City of Hayward, Claimant

Dear Mr. Rewolinski, Mr. Claussen, and Ms. Kanemasu:

The Draft Proposed Decision for the above-captioned matter is enclosed for your review and comment.

### Written Comments

Written comments may be filed on the Draft Proposed Decision by **September 22, 2016**. You are advised that comments filed with the Commission on State Mandates (Commission) are required to be simultaneously served on the other interested parties on the mailing list, and to be accompanied by a proof of service. However, this requirement may also be satisfied by electronically filing your documents. Refer to [http://www.csm.ca.gov/dropbox\\_procedures.php](http://www.csm.ca.gov/dropbox_procedures.php) on the Commission's website for electronic filing instructions. (Cal. Code Regs., tit. 2, § 1181.3.)

If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission's regulations.

### Hearing

This matter is set for hearing on **Friday, October 28, 2016**, at 10:00 a.m., State Capitol, Room 447, Sacramento, California. The proposed decision will be issued on or about October 14, 2016. Please let us know in advance if you or a representative of your agency will testify at the hearing, and if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1187.9(b) of the Commission's regulations.

Sincerely,

Heather Halsey  
Executive Director

**ITEM \_\_**  
**INCORRECT REDUCTION CLAIM**  
**DRAFT PROPOSED DECISION**

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003;  
As Added or Amended by Statutes of 1998, Chapter 752 (SB 1785)

*Animal Adoption*

Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003,  
2005-2006, 2006-2007, and 2007-2008

11-9811-I-01

City of Hayward, Claimant

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**EXECUTIVE SUMMARY**

**Overview**

This Incorrect Reduction Claim (IRC) addresses reductions made by the State Controller's Office (Controller) to reimbursement claims filed by the City of Hayward (claimant) for costs incurred during fiscal years 1998-1999 through 2007-2008, excluding fiscal years 2003-2004 and 2004-2005, under the *Animal Adoption* program.

The following issues are in dispute:

- The Controller's application of the *Purifoy* holding;<sup>1</sup>
- Reductions of space and facilities acquisition costs (Finding 2) taken in fiscal year 1998-1999 on the basis of the period of reimbursement for the increased holding period for dogs and cats, which begins only on or after July 1, 1999;
- Reductions of space and facilities acquisition costs (Finding 2) taken in fiscal years 1999-2000 and 2000-2001 on the basis of a lack of supporting documentation or incomplete animal population data;
- Reductions of care and maintenance costs (Finding 3) taken on the basis of unsupported salaries and benefits, commingled veterinary care costs, unsupported or missing animal census data, ineligible animals, and incorrectly calculated reimbursable days;
- Reductions of salaries and benefits to make animals available for adoption or owner redemption on Saturdays or weekday evenings (Finding 4), taken based on the hours that the shelter was actually open for owner redemption, the staff necessary to make animals

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<sup>1</sup> *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

available, and the correct period of reimbursement for costs associated with the increased holding period for dogs and cats;

- Adjustments to necessary and prompt veterinary care costs (Finding 8);
- Reductions of kennel equipment procurement costs taken on the basis of an asserted incorrect formula for pro rata apportionment of costs (Finding 9); and
- Adjustments to computer equipment procurement costs (Finding 9).

### The Animal Adoption Program

The *Animal Adoption* program arose from amendments to the Civil Code and Food and Agriculture Code made by Statutes 1998, chapter 752 (SB 1785<sup>2</sup>). The purpose of the test claim statute was to carry out the state policy that “*no adoptable animal* should be euthanized if it can be adopted into a suitable home” and “*no treatable animal* should be euthanized.”<sup>3</sup> Generally, the program increases the holding period to allow for the adoption and redemption of stray and abandoned dogs, cats, and other specified animals before the local agency can euthanize the animal, and requires:

- verification of the temperament of feral cats;
- posting of lost and found lists;
- maintenance of records for impounded animals; and
- that impounded animals receive “necessary and prompt veterinary care.”

On January 25, 2001, the Commission partially approved the test claim, for the increased costs in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:

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<sup>2</sup> Sometimes referred to as the Hayden Bill.

<sup>3</sup> Civil Code section 1834.4, Penal Code section 559d, and Food and Agricultural Code section 17005 as added or amended by Statutes 1998, chapter 752.

- (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);
4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

The Commission adopted the Parameters and Guidelines for this program on February 28, 2002. The Parameters and Guidelines, in addition to the activities identified in the Test Claim Decision, as described above, provide reimbursement for one-time activities of developing policies and procedures; training; and developing or procuring computer software for maintaining records; as well as ongoing costs for:

- Acquisition of additional space or construction of new facilities, by purchase or lease, to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals;<sup>4</sup> and
- Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals.<sup>5</sup>

On March 12, 2003, the Joint Legislative Audit Committee authorized an audit of the *Animal Adoption* mandate, which was completed by the Bureau of State Audits on October 15, 2003. The audit report recommended that the Legislature direct the Commission to amend the Parameters and Guidelines to correct the formula for determining the reimbursable portion of acquiring additional shelter space. In 2004, AB 2224 (Stats. 2004, ch. 313) was enacted to direct the Commission to amend the Parameters and Guidelines for the *Animal Adoption* program to:

1. Amend the formula for determining the reimbursable portion of acquiring or building additional shelter space that is larger than needed to comply with the increased holding

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<sup>4</sup> Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 3.

<sup>5</sup> Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 5.

period to specify that costs incurred to address preexisting shelter overcrowding or animal population growth are not reimbursable.

2. Clarify how the costs for care and maintenance shall be calculated.
3. Detail the documentation necessary to support reimbursement claims under this mandate, in consultation with the Bureau of State Audits and the Controller's office.

On January 26, 2006, the Commission adopted the amended Parameters and Guidelines, applicable to claims beginning July 1, 2005, in accordance with AB 2224, to require, among other things, contemporaneous source documents to show the validity of costs claimed and their relationship to the reimbursable activities. The 2006 amendment also amended the formula for determining the reimbursable portion of acquiring or building additional shelter space and clarified the definition of “average daily census” of dogs and cats, for purposes of the formula used to calculate care and maintenance costs; this amendment is clarifying only, and does not affect the methodology used to calculate actual costs for this component.<sup>6</sup>

### **Procedural History**

On September 4, 2002, the claimant’s reimbursement claims for fiscal years 1998-1999, 1999-2000, and 2000-2001 were filed with the Controller.<sup>7</sup> On August 10, 2006, claimant’s fiscal year 1998-1999 claim was first paid.<sup>8</sup> On August 3, 2006, claimant’s fiscal year 1999-2000 and 2000-2001 claims were first paid.<sup>9</sup> On May 12, 2009, the Controller notified the claimant of an entrance conference, scheduled for June 8, 2009, to audit the claimant’s *Animal Adoption* claims for fiscal years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2005-2006, 2006-2007, and 2007-2008.<sup>10</sup>

On May 6, 2011, the Controller issued the Final Audit Report.<sup>11</sup> On March 8, 2012, claimant filed the IRC.<sup>12</sup> On January 8, 2015, the Controller filed late comments on the IRC.<sup>13</sup>

On June 14, 2016, Commission staff issued the Request for Additional Information regarding the dates the claims were paid.<sup>14</sup> On June 23, 2016, the Controller responded with the requested information.<sup>15</sup>

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<sup>6</sup> Exhibit X, Amended Parameters and Guidelines, January 26, 2006.

<sup>7</sup> Exhibit D, Controller’s Response to the Request for Additional Information, page 7.

<sup>8</sup> Exhibit D, Controller’s Response to the Request for Additional Information, page 57.

<sup>9</sup> Exhibit D, Controller’s Response to the Request for Additional Information, pages 59; 61.

<sup>10</sup> Exhibit D, Controller’s Response to the Request for Additional Information, page 63.

<sup>11</sup> Exhibit A, IRC, page 2.

<sup>12</sup> Exhibit A, IRC, page 1.

<sup>13</sup> Exhibit B, Controller’s Late Comments on the IRC, page 1.

<sup>14</sup> Exhibit C, Commission Request for Additional Information, June 14, 2016.

<sup>15</sup> Exhibit D, Controller’s Response to the Request for Additional Information, June 23, 2016.

On September 1, 2016, Commission staff issued the Draft Proposed Decision.<sup>16</sup>

### **Commission Responsibilities**

Government Code section 17561(d) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state-mandated costs that the Controller determines is excessive or unreasonable.

Government Code Section 17551(d) requires the Commission to hear and decide a claim that the Controller has incorrectly reduced payments to the local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission's regulations requires the Commission to send the decision to the Controller and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of parameters and guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.<sup>17</sup> The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities."<sup>18</sup>

With regard to the Controller's audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.<sup>19</sup>

The Commission must also review the Controller's audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with claimant.<sup>20</sup> In addition, sections 1185.1(f)(3) and 1185.2(c) of the Commission's regulations require that any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission's ultimate findings of fact must be supported by substantial evidence in the record.<sup>21</sup>

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<sup>16</sup> Exhibit E, Draft Proposed Decision.

<sup>17</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

<sup>18</sup> *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

<sup>19</sup> *Johnston v. Sonoma County Agricultural Preservation and Open Space District* (2002) 100 Cal.App.4th 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

<sup>20</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

<sup>21</sup> Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil

**Claims**

The following chart provides a brief summary of the claims and issues raised and staff’s recommendation.

Issue	Description	Staff Recommendation
<p>Period of limitation for audit</p>	<p>Government Code section 17558.5 requires that an audit be initiated no later than three years after the claim is filed or last amended, or, if no payment is made, the time to initiate the audit begins to run as of the date of initial payment of the claim. In either case, the audit must be completed within two years of the date commenced.</p>	<p><i>The audit was both timely initiated and timely completed</i> – Reimbursement claims for the first three years of the audit period were filed on September 4, 2002, but not paid until August 2006. The audit was initiated on either May 12 or June 8 of 2009, less than three years after the initial payment. The final audit report was completed May 6, 2011, less than two years after either of the possible audit initiation dates, based on the evidence in the record.</p>
<p>The Controller’s exclusion of “ineligible animals” when auditing allowable costs for space and facilities acquisition (Finding 2); care and maintenance (Finding 3); necessary and prompt veterinary care (Finding 8); and medical and kennel equipment procurement (Finding 9).</p>	<p>The Parameters and Guidelines authorize local agencies to claim reimbursement for the cost of care and maintenance and prompt and necessary veterinary care for impounded stray or abandoned animals that “die during the increased holding period or are ultimately euthanized.” From the population of “eligible animals,” the Controller’s exclusions may include, but are not limited to, the following:</p> <ul style="list-style-type: none"> <li>• “Ineligible other animals such as rodents, livestock, or wild animals;” and ineligible birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls.”</li> </ul>	<p><i>Partially Correct</i> – The Controller’s exclusion of ineligible animals is correct as a matter of law, except to the extent they were made on the following bases, which are incorrect as a matter of law and are arbitrary, capricious, or entirely lacking in evidentiary support:</p> <ul style="list-style-type: none"> <li>• The exclusion of specified “birds” and “other animals” legally allowed as personal property and, thus subject to the protection of the mandated activities.</li> <li>• The exclusion of animals deemed treatable upon arrival at the shelter and</li> </ul>

Procedure to set aside a decision of the Commission on the ground that the Commission’s decision is not supported by substantial evidence in the record.

	<ul style="list-style-type: none"> <li>• Animals deemed treatable upon arrival at the shelter and later euthanized during the increased holding period because they became non-rehabilitatable.</li> <li>• Animals that may have been euthanized during the holding period because of the claimant’s misinterpretation of the required holding period in conflict with the Court of Appeal’s decision in <i>Purifoy v. Howell</i> (2010) 183 Cal.App.4th 166, which held that Saturday is not a “business day” for purposes of calculating the required holding period before an animal can be adopted or euthanized.</li> </ul>	<p>later euthanized <i>during</i> the increased holding period because they became non-rehabilitatable.</p> <ul style="list-style-type: none"> <li>• Exclusions of “eligible animals” held for the required duration under <i>Purifoy</i>, based on the Controller’s recalculation of costs using an <i>average</i> number of days.</li> </ul>
<p>The remaining reductions made in Finding 2 to space and facilities acquisition costs to comply with the increased holding period based on the operative dates of the test claim statutes.</p>	<p>The Controller reduced costs for space and facilities acquisition based on the Parameters and Guidelines limiting reimbursement for costs related to the increased holding period for dogs and cats to fiscal year 1999-2000 and after. However, the Parameters and Guidelines authorized reimbursement for all other activities of the test claim statute, including construction and facilities acquisition, beginning January 1, 1999. The Controller also reduced costs for space and facilities acquisition for fiscal years 1999-2000 and 2000-2001 based on a lack of documentation to establish the number of animals for which reimbursement is required, and the Controller estimated the correct population data based on the claimant’s database information and averages of the later years of the audit period.</p>	<p><i>Partially Correct</i> – The Controller’s reduction in Finding 2 of space and facilities acquisition costs for fiscal year 1998-1999, based on excluding space and facilities acquisition costs for cats and dogs incurred prior to July 1, 1999, is inconsistent with the Parameters and Guidelines, which authorize construction and facilities acquisition costs beginning January 1, 1999 and so is incorrect as a matter of law. Except as discussed under “eligible animals,” above, reductions of costs for fiscal years 1999-2000 and 2000-2001 based on a lack of supporting documentation, are correct as a matter of law, and there is no evidence that the recalculation of costs was arbitrary, capricious, or entirely lacking in evidentiary support.</p>
<p>The remaining reductions made in</p>	<p>The Controller recalculated care and maintenance costs entirely, first</p>	<p><i>Partially Correct</i> – Except as discussed under section B. of</p>

<p>Finding 3 to care and maintenance costs based on unsupported estimated costs, unsupported or missing animal census data, reduction of eligible animals, and recalculation of reimbursable days.</p>	<p>reducing total annual costs based on unsupported or lacking documentation, adjusting animal census figures that were not supported, reducing eligible animals based on unspecified exclusions in the Parameters and Guidelines and on the Controller’s interpretation of the <i>Purifoy</i> decision which increased the average number of reimbursable days for which reimbursement is required.</p>	<p>this Decision, the Controller’s reductions in Finding 3 of total annual costs, based on unsupported estimates, or documentation provided after the reimbursement claims were filed and during the pendency of the audit, are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support. However, adjustments to annual animal census figures throughout the audit period, absent explanation or analysis, are arbitrary, capricious, and entirely lacking in evidentiary support.</p>
<p>Reductions made in Finding 4 to salaries and benefits to make animals available for adoption or owner redemption on Saturdays or weekday evenings.</p>	<p>The Controller reduced salaries and benefits claimed to make animals available for adoption or owner redemption based on the period of reimbursement for the increased holding period for dogs and cats, which began July 1, 1999.</p> <p>The Controller also reduced salaries and benefits claimed to make animals available for adoption or owner redemption based on the claimant’s reporting of hours and days that the shelter was open for adoption, and based on the incremental increase in staffing required to comply with this mandate component.</p>	<p><i>Correct</i> – The reduction of salaries and benefits and related indirect costs to make animals available for adoption or redemption for fiscal year 1998-1999, in proportion to the number dogs and cats held prior to July 1, 1999, is consistent with the Parameters and Guidelines, and is correct as a matter of law. Additionally, the reductions based on the days that claimant’s shelter was open for owner redemption, and based on the staff hours that the claimant could not support as being attributable to the mandated activities, are consistent with the Parameters and Guidelines and not arbitrary, capricious, or entirely lacking in evidentiary support.</p>
<p>The remaining reductions made in Finding 8 to necessary and</p>	<p>The Controller found an understatement of necessary and prompt veterinary care costs.</p>	<p><i>No Finding</i> – The Commission does not have jurisdiction to analyze the Controller’s adjustment of costs for necessary and prompt</p>

prompt veterinary care costs.		veterinary care under Finding 8, because there is no reduction.
The remaining reductions made in Finding 9 to medical and kennel equipment procurement costs for fiscal year 2005-2006.	The Controller reduced claimant's costs for medical and kennel equipment for fiscal year 2005-2006 based on the claimant allegedly using the "wrong pro rata percentage," and recalculated using the same formula for care and maintenance costs, which is not provided for in the Parameters and Guidelines.	<i>Incorrect</i> – The Controller's reduction and recalculation of equipment procurement costs for fiscal year 2005-2006, using an average figure for reimbursable days, using a formula not provided for in the Parameters and Guidelines, and without articulating any specific flaw in the claimant's methodology, is incorrect as a matter of law, and arbitrary, capricious, and entirely lacking in evidentiary support.
The remaining reductions made in Finding 9 to computer equipment procurement costs for fiscal years 1999-2000 and 2000-2001.	The Controller found an understatement of computer equipment procurement costs.	<i>No Finding</i> – The Commission does not have jurisdiction to analyze the Controller's adjustment of costs for computer equipment under Finding 9, because there is no reduction.

**Staff Analysis**

**A. The Audit Was Both Timely Initiated and Timely Completed.**

Government Code section 17558.5, as amended effective January 1, 2003, states that a reimbursement claim for mandated costs is subject to the initiation of an audit no later than three years after the claim is filed or last amended, whichever is later.<sup>22</sup> However, the section further provides that "if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim."<sup>23</sup> The section then states that "[i]n any case, an audit shall be completed not later than two years after the date that the audit is commenced."<sup>24</sup>

<sup>22</sup> Government Code section 17558.5 (Stats. 2002, ch. 1128 (AB 2834)).

<sup>23</sup> Government Code section 17558.5 (Stats. 2002, ch. 1128 (AB 2834)).

<sup>24</sup> Government Code section 17558.5 (Stats. 2002, ch. 1128 (AB 2834)).

Reimbursement claims for the first three years of the audit period were filed on September 4, 2002, but not paid until August 2006.<sup>25</sup> There is no law or regulation that expressly states what event constitutes the initiation of the audit. Here, the entrance conference letter is dated May 12, 2009, and the entrance conference was scheduled to occur on June 8, 2009.<sup>26</sup> Thus, the audit was initiated on either May 12 or June 8 of 2009, less than three years after the initial payment.

The final audit report was completed May 6, 2011, less than two years after either of the possible audit initiation dates, based on the evidence in the record. Because the audit was initiated no later than June 8, 2009,<sup>27</sup> the final audit report dated May 6, 2011<sup>28</sup> constitutes timely completion within two years as required by Government Code section 17558.5.

**B. The Controller’s Exclusions of What It Deems “Ineligible Animals” Are Partially Incorrect as a Matter of Law, and Are Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support, Resulting in Some Incorrect Reductions in Findings 2 (Space and Facilities Acquisition), 3 (Care and Maintenance), 8 (Necessary and Prompt Veterinary Care), and 9 (Equipment Procurement) of the Audit Report.**

The Parameters and Guidelines for the *Animal Adoption* program authorize local agencies to claim reimbursement for the costs of care and maintenance during the increased holding period for impounded stray or abandoned animals that “die during the increased holding period or are ultimately euthanized,” based on a formula for determining actual costs. The Parameters and Guidelines also authorize reimbursement for providing necessary and prompt veterinary care as specified in the Parameters and Guidelines during the holding period for stray and abandoned animals that “die during the increased holding period or are ultimately euthanized.” Claimants are to calculate and claim their costs for these activities in part by determining the number of “stray or abandoned animals that die during the increased holding period or are ultimately euthanized.” The Controller calls this factor of the calculation “eligible animals” or “eligible animal population.”

The Controller, with regard to its audit of allowable costs for Findings 2 (Space and Facilities Acquisition), 3 (Care and Maintenance), 8 (Necessary and Prompt Veterinary Care), and 9 (Equipment Procurement), states that the following ineligible animals were excluded from the population of “eligible animals” as follows:

For FY 2000-01, we analyzed the city’s animal database information and revised the eligible number of animals from 2,075 to 1,181. As previously mentioned, the city did not provide a worksheet showing how it determined that 2,075 animals were eligible. In our analysis, we applied *the requirements of the parameters and guidelines*, and eligible animals include those that died during the increased

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<sup>25</sup> Exhibit D, Controller’s Response to the Request for Additional Information, pages 7, 57, 59, and 61.

<sup>26</sup> Exhibit D, Controller’s Response to the Request for Additional Information, page 63.

<sup>27</sup> Exhibit D, Controller’s Response to the Request for Additional Information, page 63.

<sup>28</sup> Exhibit A, IRC, page 12.

holding period plus those that were ultimately euthanized (i.e., euthanized after the required holding period). Our analysis took into account that Saturday was not to be considered as a business day, which is consistent with the Appellate Court decision in the case of *Purifoy et al v. Howell*.<sup>29</sup>

The Controller does not specify how many animals were excluded for which of the above specified reasons except to say “However, had we considered Saturday as a business day, the number of eligible animals would have only increased by 147, from 1,181 to 1,328 and allowable costs would have increased by \$12,183.”<sup>30</sup>

Therefore, 44 percent of claimed eligible animals were excluded by the Controller and only 16 percent of those excluded were excluded based on the exclusion of Saturday as a business day consistent with *Purifoy*. Therefore, we can deduce that 84 percent of “ineligible animals” excluded were excluded on the basis that they were euthanized or died before the extended holding period, were euthanized during the extended holding period, or were excluded based on the Controller’s interpretation of some unspecified provision of the Parameters and Guidelines.

In other audits on this program however, the Controller has specified that application of the requirements of the Parameters and Guidelines means:

- Dogs and cats and other animals that were owner-surrendered or previously owned (only stray animals were included in the eligible population);
- Dogs, cats, and other animals that were ultimately adopted, transferred, rescued, or redeemed (only those animals with the outcome of “died” or “euthanized” were reviewed);
- Dogs, cats, and other animals that went missing from their kennels, were stolen, or escaped;
- Dogs, cats, and other animals that were DOA [dead on arrival];
- Dogs, cats, and other animals that were euthanized as requested by owners or if euthanasia was required/requested (“Dispo Req” or “Euth Req”);
- Dogs, cats, and other animals that were euthanized for humane reasons (usually on day 1);
- Dogs, cats, and other animals that were suffering from a serious illness or severe injury (usually euthanized on day 1 or died on day 1);
- Newborn animals that need maternal care and were impounded without their mothers (usually died or were euthanized within the first few days; the excluded categories included “Unweaned” or “8 weeks unsustainable”);
- Ineligible other animals such as rodents, livestock, or wild animals;

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<sup>29</sup> Exhibit A, IRC, page 32 (Final Audit Report), emphasis added.

<sup>30</sup> Exhibit A, IRC, page 32 (Final Audit Report).

- Ineligible birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls;
- Dogs and cats that died in the shelter’s kennels outside of increased holding period (days 1, 2, 3, and day 7 and beyond), as per the requirements of the mandate. (Local agencies are eligible to receive reimbursement to care for dogs and cats that *died during the increased holding period* [days 4, 5, and 6]);
- “Other” animals that died in the shelters’ kennels on day 7 and beyond (after the increased holding period). (Local agencies are eligible to receive reimbursement to care for other animals that *died during the increased holding period* [days 2, 3 through 6].); and
- Dogs, cats, and other animals that were euthanized during the holding period as per the requirements of the mandate. The agencies are eligible to receive reimbursement to care for dogs and cats and other animals that were *euthanized after the holding period* (day 7 of the holding period and beyond).<sup>31</sup>

Staff cannot determine based on the audit report or record whether the Controller’s exclusions of ineligible animals are correct as a matter of law. Assuming that the exclusions in this case were for the same reasons as were specified in *Animal Adoption*, 13-9811-I-02, however, the Commission finds that these exclusions are correct as a matter of law, *except* as provided below.

1. Any reduction of costs relating to the Controller’s exclusion of specified “birds” and “other animals” “legally allowed as personal property” and thus subject to the protection of the mandated activities is incorrect as a matter of law and is arbitrary, capricious, and entirely lacking in evidentiary support.

To the extent the Controller excluded “[i]neligible other animals such as rodents, livestock, or wild animals;” and “[i]neligible birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls” from reimbursement, without any findings whether these animals can legally be owned as personal property, this exclusion is incorrect as a matter of law and is arbitrary, capricious and entirely lacking in evidentiary support. The test claim statute mandates the claimant to hold rabbits. Rabbits may be classified as livestock,<sup>32</sup> pets,<sup>33</sup> or wild animals<sup>34</sup> depending on the breed and the owner. However, there are no findings or evidence in the record whether the Controller’s exclusion of “livestock” or “wild animals” included rabbits that are

<sup>31</sup> See *Animal Adoption*, 13-9811-I-02, Exhibit A, IRC, pages 688-689 (pages 21 and 22 of the Audit Report).

<sup>32</sup> “Livestock” is undefined in California law, but rabbits are listed as “specialty livestock” by the United States Department of Agriculture, See <https://www.nal.usda.gov/afsic/specialty-livestock>.

<sup>33</sup> See California Penal Code section: (“Pet animals” means dogs, cats, monkeys and other primates, *rabbits*, birds, guinea pigs, hamsters, mice, snakes, iguanas, turtles, and any other species of animal sold or retained for the purpose of being kept as a household pet.) Emphasis added.

<sup>34</sup> See, e.g. 50 Code of Federal Regulations Part 17, listing the riparian brush rabbit as an endangered species.

legally allowed as pets. The test claim statute also protects and mandates the local agency to hold guinea pigs and hamsters, which are classified as “rodents.”<sup>35</sup> However, in the other audits the Controller excluded all rodents, without evidence of the type of rodents excluded or whether the rodent can legally be allowed as a pet, and it is unclear whether the same was done here.

Additionally, the test claim statute expressly requires local agencies to hold stray or abandoned “birds...legally allowed as personal property” pending adoption or redemption. The statute does not distinguish between types of birds required to be held, some of which may be poultry (e.g. chickens and ducks), pets,<sup>36</sup> or wild animals,<sup>37</sup> depending on the breed and owner. However, the Controller has generally excluded “birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls,” without identifying any law rendering these birds illegal to possess as pets or specifying the birds actually held by the claimant.

Therefore, the any reduction of costs for space and facilities acquisition (Finding 2), care and maintenance (Finding 3) necessary and prompt veterinary care (Finding 8) and Equipment Procurement (Finding 9) associated with the exclusion of “[i]neligible other animals such as rodents, livestock, or wild animals;” and “[i]neligible birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls,” is incorrect as a matter of law and arbitrary, capricious, and entirely lacking in evidentiary support.

2. The exclusion of animals deemed treatable upon arrival at the shelter and later euthanized *during* the increased holding period because they became non-rehabilitatable, is incorrect as a matter of law.

To the extent that the Controller excludes from reimbursement costs incurred for the care and maintenance and prompt and necessary veterinary care of all dogs, cats, and other animals that were euthanized *during* the increased holding period, this exclusion is incorrect as a matter of law. The Controller states “agencies are eligible to receive reimbursement to care for dogs and cats and other animals that were *euthanized after the holding period.*”<sup>38</sup> The Controller bases its exclusion of these animals on the plain language of the Parameters and Guidelines, which provides that local agencies are eligible to receive reimbursement for care and maintenance costs and for necessary and prompt veterinary costs only for those animals “that die during the increased holding period or are ultimately euthanized.” The Controller maintains that these costs are only eligible for reimbursement for those animals that die of natural causes during the

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<sup>35</sup> See California Code of Regulations, Title 14, section 671(c)(6)(J)(1) b. and d. *excluding* from restriction under the “*order rodentia*,” among several other rodents, “domesticated races of golden hamsters of the species *Mesocricetus auratus* and domesticated races of dwarf hamsters of the Genus *Phodopus*” and domesticated races of guinea pigs of the species *Cavia porcellus*.” Emphasis added.

<sup>36</sup> See California Penal Code section 5971(c)(1): ““Pet animals’ means dogs, cats, monkeys and other primates, rabbits, *birds*, guinea pigs, hamsters, mice, snakes, iguanas, turtles, and any other species of animal sold or retained for the purpose of being kept as a household pet.” Emphasis added.

<sup>37</sup> Title 50 Code of Federal Regulations, section 21.13.

<sup>38</sup> Exhibit A, IRC, page 32.

increased holding period or are euthanized *after* the increased holding period. Thus, the Controller argues, if an animal is euthanized during the increased holding period, then no costs for that animal are eligible for reimbursement.

The Controller's interpretation of the Parameters and Guidelines is not correct in this regard. The Parameters and Guidelines provide that local agencies are eligible to receive reimbursement for care and maintenance and prompt and necessary veterinary costs only for those animals "that die during the increased holding period or are ultimately euthanized." The plain language of the phrase "animals that die during the increased holding period or are ultimately euthanized" is vague and ambiguous because the word "die" can include both death by natural causes and death by euthanasia. And the Parameters and Guidelines and the analyses adopted for the Parameters and Guidelines do not define what it means to "die" during the holding period.

Nevertheless, the decisions do *not* limit reimbursement to animals that die of natural causes during the increased holding period. Such a limitation would be contrary to the statutory scheme. Food and Agriculture Code sections 17005 and 17006 expressly contemplate an animal's health changing over the course of impoundment and require a shelter to hold an animal which is ill or injured— but not an animal which is irremediably suffering — for the relevant holding period on the ground that the animal's health may improve. In this respect, section IV. (B)(8) of the Parameters and Guidelines allows reimbursement for the initial physical examination of a stray or abandoned animal to determine the animal's baseline health status and classification as "adoptable, treatable, or non-rehabilitatable." The Parameters and Guidelines further authorize reimbursement for the administration of a wellness vaccine to "treatable" or "adoptable" animals, veterinary care to stabilize and/or relieve the suffering of a "treatable" animal, and veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a "treatable" animal until the animal becomes "adoptable." Even with veterinary care, the condition of the animal can change during the increased holding period and the animal can become non-rehabilitatable. If that occurs, the animal is not "adoptable" or "treatable" and may be euthanized under the law.

Therefore, to deny reimbursement for the costs incurred during the increased holding period for an animal that becomes non-rehabilitatable and that has to be euthanized during, but before the end of, the increased holding period conflicts with the test claim statute and the Parameters and Guidelines. Staff finds that reimbursement is required under these circumstances.

Therefore, to the extent the Controller's reduction includes costs incurred for the care and maintenance and prompt and necessary veterinary costs of dogs, cats, and other animals that became non-rehabilitatable and were euthanized during, but before the expiration of, the increased holding period, the reduction is incorrect as a matter of law.

3. The Commission and the Controller are bound by the *Purifoy* decision and, thus, the Controller's exclusion of animals that were euthanized too early because Saturday was counted as a business day for the required holding period, is correct as a matter of law. However, the Controller's recalculation of costs using an average number of reimbursable days is incorrect as a matter of law to the extent it results in an exclusion of "eligible animals" held for the time required under *Purifoy*.

As indicated above, the Controller excluded dogs, cats, and other animals that were euthanized during the holding period and "took into account that Saturday was not to be considered as a

business day, which is consistent with the Appellate Court decision in the case of *Purifoy et al v. Howell*.<sup>39</sup> The Controller further states: “[t]herefore, we determined that the increased holding period for dogs and cats changed from 2 days to 3 days and the increased holding period for other animals increased from 5 days to 6 days.” Thus, pursuant to the *Purifoy* decision, the Controller excluded those animals from the number of “eligible animals that die during the holding period or are ultimately euthanized,” because they were disposed of at least one day too early.

Staff finds that the court’s interpretation of “business day” in *Purifoy* is binding, and that the Controller’s exclusion of Saturday as a business day when calculating the increased holding period is correct as a matter of law. Thus, except in the circumstances described below, the Controller’s exclusion of animals that were euthanized too early because Saturday was counted as a business day for the required holding period, is also correct as a matter of law.

However, when auditing and recalculating the number of reimbursable days pursuant to *Purifoy*, the Controller calculated an *average* increased holding period for all dogs and cats to be three days, and the average increased holding period for all other “eligible” animals to be six days, and did not state the total number of reimbursable days for each eligible animal. Even if the increased holding period averages three days for dogs and cats, or six days for other animals, the Parameters and Guidelines do not provide for reimbursement based on an average number of days. Moreover, the Controller’s recalculation may result in the exclusion of eligible animals that are correctly held under the law, but are euthanized during the Controller’s defined “average” holding period. For example, as explained above, the Controller applied an increased holding period for dogs and cats of three days, after which the animal may be euthanized. However, if a stray or abandoned dog or cat is impounded on a Monday or Sunday, the actual increased holding period under the law is two calendar days, and not three days, and the dog or cat may be euthanized on day three (a day before the Controller’s average and, thus, as “during the holding period” as defined by the Controller). Similarly, for “other animals,” the Controller applied an increased holding period of six days. However, if a stray bird or rabbit is impounded on a Monday, the actual increased holding period under the law is four calendar days, and not six days, and the bird or rabbit may be euthanized on day five (a day before the Controller’s average and, thus, “during the holding period” as defined by the Controller).

Under these circumstances, the Controller’s recalculation and use of the average number of reimbursable days is incorrect as a matter of law to the extent it results in an exclusion of “eligible animals” held for the duration required by law.

**C. The Controller’s Reduction in Finding 2 Relating to Facilities Construction Costs Based on the Period of Reimbursement for the Increased Holding Period for Dogs and Cats Is Incorrect as a Matter of Law. However, the Remaining Grounds for Reduction Are Correct as a Matter of Law, and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support, Except as Provided in Section B. of this Decision.**

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<sup>39</sup> Exhibit A, IRC, page 32 (Final Audit Report).

1. The Controller's reduction of construction costs for fiscal year 1998-1999 is incorrect as a matter of law.

Claimant's fiscal year 1998-1999 reimbursement claim included \$40,633 for design and planning costs to acquire or construct sufficient space to comply with the mandated new or increased holding periods for dogs and cats, and other animals.<sup>40</sup> The Controller reduced the costs claimed by \$40,385, finding that the test claim statute and the Parameters and Guidelines only authorize reimbursement for "other animals," and not dogs and cats, for the period between January 1, 1999 and June 30, 1999.<sup>41</sup> The Controller relies on July 1, 1999, the operative date of the code sections governing the holding period for dogs and cats for this reduction.

However, the Controller's reduction for fiscal year 1998-1999 is inconsistent with the Parameters and Guidelines, and is incorrect as a matter of law. Although the Parameters and Guidelines provide that reimbursement for costs incurred for the extended holding period for cats and dogs is eligible for reimbursement on or after July 1, 1999, they also state that reimbursement for all other requirements, including the reimbursable activity of "Acquisition of Additional Space and/or Construction of New Facilities" for all animals, begins January 1, 1999, as follows:

*Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.*<sup>42</sup>

Under Section IV. of the Parameters and Guidelines, the period of reimbursement for the activities associated with the *holding period* for dogs and cats begins July 1, 1999.

Reimbursement for all other reimbursable activities (including acquisition or construction of additional space, remodeling/renovating existing facilities, verifying whether a cat is feral or tame, lost and found lists, maintaining non-medical records, and providing necessary and prompt medical care) begins on the effective date of the 1998 test claim statute, January 1, 1999.

Accordingly, the Controller's reduction of construction costs in proportion to the total number of dogs and cats housed at the shelter during the period between January 1, 1999 and June 30, 1999 is inconsistent with the Parameters and Guidelines and is incorrect as a matter of law. Staff finds that costs should be reinstated consistently with proportionate share of actual costs required to plan, design, acquire, and/or build facilities based on the pro rata representation of all eligible animals to the total population of animals housed in the facilities during the entire holding period.

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<sup>40</sup> Exhibit A, IRC, pages 106-108.

<sup>41</sup> Exhibit A, IRC, pages 29-30.

<sup>42</sup> Exhibit X, Corrected Parameters and Guidelines, March 20, 2002, page 3 [emphasis added].

2. The Controller's reduction of construction costs in fiscal years 1999-2000 and 2000-2001, based on pro rata representation of eligible animals to the total population of animals not supported by documentation, is correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support, except as provided in section B above.

For fiscal years 1999-2000 and 2000-2001, the Controller reduced costs on the basis of a lack of supporting documentation for the total population of animals, and exclusions from the population of eligible animals pursuant to the Parameters and Guidelines, including the interpretation of *Purifoy*, as discussed above. This resulted in reductions of \$159,544 and \$24,756 for fiscal years 1999-2000 and 2000-2001, respectively.<sup>43</sup>

The Controller explains that the claimant's database information for fiscal year 1999-2000 was incomplete, and so the Controller estimated the total population of animals and the number of animals eligible for reimbursement based on an average of the database information for the last six years of the audit.<sup>44</sup>

For fiscal year 2000-2001, the Controller states that it "extracted" the required information from the claimant's "Chameleon software system database." The Controller explains that "[i]n its claims for both fiscal years, the city did not provide worksheets showing how it computed the number of 'eligible animals' or the 'total number of animals' that is used to determine reimbursement ratios."

It is the claimant's burden to support its costs claimed, including the eligible animal and total animal population information used to calculate costs related to the increased level of service. The Parameters and Guidelines state that "all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate."<sup>45</sup> Since the claimant did not provide source documents to validate these cost components, the Controller's reduction of costs is correct as a matter of law.

Moreover, the Controller's decision to apply an average of both eligible animals and total animal population and its calculation of these components, based on the claimant's database in later years of the audit period, is not arbitrary or capricious, since the claimant did not provide documentation to support the necessary pro rata calculation.

Based on the foregoing, except as provided in section B. of this Decision with regard to defining "eligible animals," staff finds that to the extent the Controller's reductions of construction costs are based on a lack of supporting documentation, those reductions are correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

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<sup>43</sup> Exhibit A, IRC, page 27.

<sup>44</sup> Exhibit A, IRC, page 32.

<sup>45</sup> Exhibit X, Adopted Parameters and Guidelines, February 28, 2002, page 15.

**D. Some of the Reductions under Finding 3 Relating to Care and Maintenance Costs During the Increased Holding Period Are Correct as a Matter of Law, But Reductions Based on Adjustments to Animal Census Data Throughout the Audit Period, Made Without any Analysis or Explanation, Are Arbitrary, Capricious, and Entirely Lacking in Evidentiary Support.**

1. The Controller's adjustments of total annual costs for care and maintenance are correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

The Parameters and Guidelines provide that the first step in calculating actual costs for care and maintenance is to identify the total annual cost (including labor, materials, supplies, indirect costs, and contract services) for all dogs, cats, and other animals impounded at the facility.<sup>46</sup>

The audit report states that for all years of the audit period, the claimant claimed eighty percent of its labor costs for full-time animal care attendants as time spent on care and maintenance, and thirty percent of its labor costs incurred for the Senior Animal Care Attendant/Animal Care Attendant Supervisor position. The Controller determined that eighty percent was a reasonable figure for animal care attendants, but that the claimant did not support that the senior animal care attendant spent thirty percent of his or her time performing care and maintenance activities. Thus, all costs claimed for supervisory position were determined unallowable.<sup>47</sup>

The audit report also states that the claimant claimed costs for food based on its contract with a supplier, and claimed costs for supplies based on estimates that were not supported. However, during the audit, the claimant compiled invoices to support costs for food totaling \$23,470 (\$3,329 for FY 2005-06, \$14,127 for FY 2006-07 and \$6,014 for FY 2007-08) and supplies totaling \$183,083 (\$47,152 for FY 2005-06, \$66,933 for FY 2006-07 and \$68,997 for FY 2007-08). In addition, the Controller used an average of the amount allowable for supplies for those three years and applied that average to the remaining audit years, for which no documentation was provided. This resulted in an increase in the total annual costs for care and maintenance.<sup>48</sup>

In addition, the audit report states that for fiscal years 1999-2000 through 2002-2003, the claimant included costs of veterinary care related to initial physical examinations and wellness vaccinations in the cost calculations for care and maintenance. The Controller determined that these costs should be claimed under another cost component and removed these costs from the calculation of total annual costs for this component.<sup>49</sup>

To the extent the Controller determined allowable costs for food and other supplies in amounts greater than that originally claimed or supported in the claimant's annual reimbursement claims, there is no reduction, and the Commission does not have jurisdiction to analyze such adjustments. With respect to veterinary care costs that the Controller found were commingled

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<sup>46</sup> Exhibit X, Corrected Parameters and Guidelines, dated March 20, 2002, page 7.

<sup>47</sup> Exhibit A, IRC, page 36.

<sup>48</sup> Exhibit A, IRC, page 36.

<sup>49</sup> Exhibit A, IRC, page 37.

within care and maintenance costs, the Parameters and Guidelines authorize reimbursement separately for necessary and prompt veterinary care, and therefore the reduction to the total annual cost of care and maintenance based on commingled costs for veterinary care is consistent with the Parameters and Guidelines, and is not arbitrary, capricious, or entirely lacking in evidentiary support.

With respect to the unsupported salaries and benefits of the Senior Animal Care Attendant position, these adjustments are consistent with the claimant's duty to claim and support its costs in accordance with the Parameters and Guidelines. The Parameters and Guidelines require, for claiming salaries and benefits:

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.

Here, the Controller found that the claimant did not support that the Senior Animal Care Attendant Supervisor spent any time performing care and maintenance activities.<sup>50</sup> The claimant does not dispute that finding, and therefore the reduction is consistent with the Parameters and Guidelines, and is not arbitrary, capricious, or entirely lacking in evidentiary support.

Based on the foregoing, staff finds that the Controller's adjustments of total annual costs for care and maintenance are correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

2. Reductions based on the Controller's adjustment of animal census data without explanation or analysis is arbitrary, capricious, or entirely lacking in evidentiary support.

The second step in calculating the actual cost formula in the Parameters and Guidelines for care and maintenance is to divide the total annual cost of care and maintenance by the average yearly census of animals, calculated by multiplying the average daily census, defined as the number of all animals housed at a facility on any given day, by 365.<sup>51</sup> The adjustments made to annual animal census data are not reflected in the narrative for Finding 3, but only in Schedule 2 of the audit report, ("Summary of Care and Maintenance Costs," pages 7-10).<sup>52</sup> In addition, the Controller's Schedule 2 does not use the term "census," but instead uses "total dog and cat kennel days" and "total other 'eligible' animal kennel days."<sup>53</sup> It is unclear whether "kennel days" is calculated consistent with the Parameters and Guidelines for animal census data.

For fiscal year 2000-2001, the Controller increased "total dog and cat kennel days" from 13,922 to 57,206 and increased "other 'eligible' animal kennel days" from 1,947 to 3,583, without any

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<sup>50</sup> Exhibit A, IRC, page 36.

<sup>51</sup> Exhibit X, Parameters and Guidelines, amended January 26, 2006, page 16.

<sup>52</sup> Exhibit A, IRC, pages 21-24.

<sup>53</sup> Exhibit A, IRC, pages 21-24.

explanation or analysis.<sup>54</sup> Beginning in fiscal year 2001-2002, the Controller adjusted animal census data in each remaining year of the audit without articulating the basis of its adjustments, sometimes increasing the number of animals subject to the actual cost formula, and sometimes decreasing. Because total annual costs are *divided* by the annual census (again the Controller uses “total [dog and cat, or other ‘eligible’ animal] kennel days”), the increase of animal census figures results in a decrease in allowable costs per eligible animal per day, while the decrease in animal census results in an increase in allowable costs per eligible animal per day. However, some increases and decreases were taken in the same year, and there is no indication to what extent the animal census data actually resulted in a reduction of costs for care and maintenance, because other elements of the calculation were also adjusted.

The record contains documentation labeled “Shelter Statistics” or “Kennel Statistics,” which reflects the number and disposition of animals passing through the shelter during the fiscal year.<sup>55</sup> Furthermore, the Controller indicates in other parts of the audit report that it had access to the claimant’s animal database.<sup>56</sup> But nowhere in the audit report or the comments on the IRC does the Controller explain the adjustments made to the animal census data, beginning in fiscal year 2000-2001, for the calculation of care and maintenance costs. Therefore, any reductions based on the animal census adjustments made in each audit year, beginning in fiscal year 2000-2001, are arbitrary, capricious, and entirely lacking in evidentiary support. Furthermore, the adjustments to the animal census data made in these years without any legal or evidentiary basis taints the average animal census figures applied to fiscal years 1998-1999 and 1999-2000.

Accordingly, staff finds that reductions to care and maintenance costs claimed based on adjustments to the animal census data are arbitrary, capricious, and entirely lacking in evidentiary support.

**E. The Controller’s Reductions in Finding 4 Relating to Unallowable Salaries and Benefits for the Increased Holding Period Are Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.**

1. The Controller’s adjustment of salaries and benefits and related indirect costs for the increased holding period hours for fiscal years 1998-1999 through 2007-2008, based on the hours the shelter was open for owner redemption and the staff necessary to make animals available for redemption, is correct as a matter of law and is not arbitrary, capricious, or entirely lacking in evidentiary support.

For fiscal year 1998-1999 (but including only the period between January 1, 1999 and June 30, 1999) the claimant claimed 2,808 employee hours for increased holding period costs as follows: seven Animal Care Attendants, three Police Records Clerks, one Animal Control Officer, and one Senior Animal Care Attendant, each for six hours for every Saturday. For fiscal years 1999-2000 through 2001-2002, the claimant claimed 5,616 hours each year for seven

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<sup>54</sup> Exhibit A, IRC, page 22.

<sup>55</sup> Exhibit A, IRC, pages 258-259; 330-339; 382-384; 415-416; 425-426; 464-467 (No similar document is included for fiscal year 2007-2008, but Schedule 2 of the audit report indicates an increase in care and maintenance costs for fiscal year 2007-2008 in any case.).

<sup>56</sup> See Exhibit A, IRC, page 32 (Finding 2).

Animal Care Attendants, three Police Records Clerks, one Animal Control Officer, and one Senior Animal Care Attendant, each for six hours for every Saturday. For fiscal year 2002-2003, the claimant claimed 3,744 hours for seven full-time Animal Care Attendants, two part-time Animal Care Attendants, three Police Records Clerks, and one Senior Animal Care Attendant, each for six hours for every Saturday. For fiscal year 2005-2006, 2,912 hours for five Animal Care Attendants, two Police Records Clerks, one Senior Animal Care Attendant, one Acting Records Supervisor, and one Volunteer Coordinator, each for six hours every Saturday were claimed. And finally, for fiscal years 2006-2007 and 2007-2008, 3,432 hours for five Animal Care Attendants, four Police Records Clerks, one Senior Animal Care Attendant, one Senior Records Clerk, and one Animal Care Attendant Supervisor, each for six hours every Saturday were claimed.<sup>57</sup>

The Controller relied on the claimant's "Notice of Impoundment" and other information provided to determine that the claimant was not open every Saturday during the audit period. For fiscal years 1998-1999 through 2001-2002, claimant's shelter was open six hours every Saturday, but was not open for an extra hour on Wednesdays, as shown on a Notice of Impoundment dated October 2001. For fiscal years 2002-2003, 2005-2006, 2006-2007, and 2007-2008, claimant's shelter was closed on Sundays and Mondays, open an extra hour on Wednesdays, and six hours on most Saturdays, but the shelter was closed on the last Saturday of every month (i.e., 12 Saturdays each year).<sup>58</sup>

In addition, the Controller determined that "when the shelter is open to the public to make animals available for owner redemption, one additional Animal Care Attendant, two Police Records Clerks II, one 'floating' Police Records Clerk II...and one Senior Police Records Clerk Supervisor or Acting Records Supervisor were on duty to perform the required mandated activities."<sup>59</sup> The Controller states that this determination is based on "language in the parameters and guidelines that the reason to be open on a weekend is to make animals available for redemption..." The Controller further explains that "costs for other staff on duty during Saturdays are already reimbursable within other cost components of the mandated program."<sup>60</sup>

Accordingly, the Controller reduced hours allowable, limiting reimbursement to the employees necessary to make the animals available for owner redemption, and eliminating 12 Saturdays per year in the latter part of the audit period. For fiscal year 1998-1999 only 37 hours were allowable; for 1999-2000 through 2001-2002, 1,560 hours were allowable; and for 2002-2003 and 2005-2006 through 2007-2008, 1,260 hours were allowable.<sup>61</sup>

The claimant does not dispute the Controller's findings with respect to which employee classifications are necessary to carry out the mandate to make the animals available for owner redemption on Saturdays; the claimant's argument more generally disputes the premise that only

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<sup>57</sup> Exhibit A, IRC, pages 39-40.

<sup>58</sup> Exhibit A, IRC, page 39.

<sup>59</sup> Exhibit A, IRC, page 39.

<sup>60</sup> Exhibit A, IRC, page 41.

<sup>61</sup> Exhibit A, IRC, page 40.

hours for those staff carrying out mandated activities on Saturdays are reimbursable. The claimant maintains that neither the test claim statutes, nor the Commission’s Decision, limit the manner in which claimants implement the mandate, and “[t]he City should be allowed to staff its shelter as it sees fit to accomplish the goals set forth in statute.”<sup>62</sup>

The claimant is wrong. The activity claimed under this component is to make animals available for owner redemption. The Parameters and Guidelines provide that an agency desiring to apply the shortened holding period is eligible for reimbursement for making animals available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or, for local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, for establishing a procedure for owners to reclaim their animals by appointment.<sup>63</sup> For dogs and cats, reimbursement for this activity begins July 1, 1999. For “other animals” specified in Food and Agriculture Code section 31753, reimbursement for this activity begins January 1, 1999.<sup>64</sup>

Therefore, staff finds that the Parameters and Guidelines do not expressly limit the staff and employee classifications for which reimbursement is required. However, the Controller is correct that the reason to remain open on a Saturday, pursuant to the test claim statutes and the Commission’s Decision, is to promote owner redemption. Indeed, the express language of the reimbursable component at issue in Finding 4 is “Making animals available for owner redemption...” Therefore, the Controller’s attempt to limit reimbursement on Saturdays to those employees that are necessary to make animals available for owner redemption is consistent with the Parameters and Guidelines and the purpose of the test claim statute.

There is no dispute that the claimant’s shelter was closed the last Saturday of every month for several years. In addition, the Controller’s exclusion of employee hours not related to the mandate is consistent with the Parameters and Guidelines. Because the claimant has not specifically responded to the Controller’s finding on this issue, other than to dispute the underlying premise of the reduction, staff finds, based on the evidence in the record, that the reduction is correct as a matter of law and is not arbitrary, capricious, or entirely lacking in evidentiary support.

2. The Controller’s reduction of salaries and benefits and related indirect costs for the increased holding period for dogs and cats for fiscal year 1998-1999 is correct as a matter of law and is not arbitrary, capricious, or entirely lacking in evidentiary support.

The Controller reduced holding period costs for fiscal year 1998-1999 on a proportional basis because reimbursement was not required for the increased holding period *for cats and dogs* until fiscal year 1999-2000.

As discussed above, the period of reimbursement for activities and costs relating to the increased holding period for cats and dogs began July 1, 1999. For the latter half of fiscal year 1998-1999,

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<sup>62</sup> Exhibit A, IRC, page 41.

<sup>63</sup> Exhibit X, Corrected Parameters and Guidelines, March 20, 2002, page 10.

<sup>64</sup> Exhibit X, Corrected Parameters and Guidelines, March 20, 2002, page 10.

in accordance with the effective date of the test claim statutes, only holding period costs for “other animals” are reimbursable.<sup>65</sup> The Controller therefore limited reimbursement for holding period costs for fiscal year 1998-1999, consistent with the Parameters and Guidelines, to only those costs attributable to “other animals,” and only those costs incurred between January 1, and June 30, 1999.

Based on the foregoing, staff finds that the Controller’s reductions in Finding 4 of salaries and benefits related to the increased holding period are correct as a matter of law, and is not arbitrary, capricious, or entirely lacking in evidentiary support.

**F. The Commission Does Not Have Jurisdiction to Analyze the Controller’s Adjustment of Costs for Necessary and Prompt Veterinary Care under Finding 8, Because There Is No Reduction.**

In Finding 8 of the audit report, the Controller states that \$82,870 was claimed, and \$87,832 was found to be allowable. The Controller states that “allowable costs for this cost component consist of costs incurred for the administration of a wellness vaccine and the conduct of an initial physical exam, as well as certain necessary and prompt care services.” The Controller also notes that “[t]he city’s claims has costs for veterinary care scattered throughout various cost components.”

The claimant did not respond specifically to Finding 8, nor assert any specific flaw in the Controller’s determinations; the claimant’s allegation of an incorrect reduction is captured in the *Purifoy* discussion above.

Government Code sections 17551(d) and 17558.7 only authorize the Commission to hear and decide incorrect *reduction* claims. The Commission does not have jurisdiction over a reimbursement claim that results in no reduction of costs. Here, the Controller adjusted costs under Finding 8 in the claimant’s favor; there no reduction, and therefore the Commission does not have jurisdiction to make a finding on this adjustment.

**G. The Controller’s Reduction under Finding 9 for Equipment Procurement Costs for Fiscal Year 2005-2006 Is Incorrect as a Matter of Law, and Is Arbitrary, Capricious, and Entirely Lacking in Evidentiary Support.**

1. The Controller’s reduction for fiscal year 2005-2006, based on the formula borrowed from other components of the Parameters and Guidelines, is incorrect as a matter of law, and arbitrary, capricious, and entirely lacking in evidentiary support.

The audit report shows that for fiscal year 2005-2006, 27.26 percent of total kennel equipment procurement costs equaling \$19,617 was claimed, which the Controller recalculated based on the animal census data, the cost per animal per day times the number of eligible animals and the number of reimbursable days (3 days for dogs and cats, and 6 days for “other animals”) as discussed under section B. above. The recalculation resulted in a reduction of \$16,309. The

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<sup>65</sup> Exhibit B, Controller’s Late Comments on the IRC, page 20; 89-91 [Parameters and Guidelines]. See also, Food and Agriculture Code sections 31108 and 31572, as amended by Statutes 1998, chapter 752, effective July 1, 1999.

claimant does not allege any specific issue with respect to this reduction, but neither does the Controller explain the basis of its recalculation.

The Parameters and Guidelines authorize reimbursement for medical, kennel, and computer equipment “to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines,” and limited to the mandated program activities as follows:

If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.<sup>66</sup>

Thus, costs for medical or computer equipment that is or may be used for purposes other than the mandated activities (for example, in this case, equipment used for animals that are not eligible for reimbursement) are reimbursable only as to the pro rata portion of the costs that are applied to the mandate.

The Parameters and Guidelines are not specific, however as to how that pro rata portion of medical, kennel, or computer equipment must be calculated. Accordingly, the claimant performed its pro-rata calculation for kennel equipment based on the number of animals housed in the kennels, and that fell within the scope of the mandate, stating that “44.35% of all the dogs and cats were strays” and “61.47% of the stray dogs and cats were euthanized after the holding period.”<sup>67</sup> The claimant included in its claims documentation labeled “Kennel Statistics Report,” which detailed the animals and the disposition from July 1, 2005 through June 30, 2006, and a document labeled “Euthanasia Statistics,” which detailed the number of animals euthanized and the reasons.<sup>68</sup> Multiplying the total kennel procurement costs for fiscal year 2005-2006 (\$71,958) by 44.35 percent (the number of strays), and again by 61.47 percent (the number of strays euthanized), the claimant claimed reimbursement for \$19,617.

The Controller did not make findings on the claimant’s methodology, nor express that the methodology was in any way flawed. And the Controller does not dispute the total annual cost of kennel equipment procurement, \$71,958. The audit report simply states that “the wrong pro-rata percentage was used to claim costs.”<sup>69</sup> The audit report recalculates the 2005-2006 costs for medical and kennel equipment using the same basic formula as for care and maintenance. The total annual equipment procurement cost is stated without adjustment, while the total animal census figures are as adjusted in schedule 2 of the audit report, which the Controller alleges elsewhere in the audit report are based on the exclusions from animal census data provided in the Parameters and Guidelines (such as owner-relinquished animals and animals that were deceased or gravely injured upon arrival).<sup>70</sup> In addition, the number of eligible animals to which the costs

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<sup>66</sup> Exhibit X, Adopted Parameters and Guidelines, February 28, 2002, page 13.

<sup>67</sup> Exhibit A, IRC, page 396.

<sup>68</sup> Exhibit A, IRC, pages 415-417.

<sup>69</sup> Exhibit A, IRC, page 57.

<sup>70</sup> Exhibit A, IRC, page 23; 37 [“We consistently applied the exclusions per the parameters and guidelines to the raw animal data provided by the animal shelter.”].

per animal per day were applied is the same number used for the care and maintenance component, which the Commission finds above to be correct as a matter of law, based in part on *Purifoy*.

However, nothing in the Parameters and Guidelines directs claimants to account for pro-rata costs using the same or similar formula as is applied to care and maintenance costs, facilities construction costs, or necessary and prompt veterinary care costs, as the Controller has done here. The Parameters and Guidelines only require that the claimant claim pro rata costs for medical and kennel equipment if used for purposes other than the mandate. Under the rules of statutory construction, if a statute or regulation omits a provision that is found in another related statute or regulation, the courts presume that the omission was intentional and that the provision was not meant to apply.<sup>71</sup> Thus, the Controller's methodology here is not based on the Parameters and Guidelines, and there is no support for "borrowing" the formula for care and maintenance costs to establish the pro rata portion of medical, kennel, and computer equipment.

Based on the foregoing, staff finds that the Controller's reduction of \$16,309 for fiscal year 2005-2006 is incorrect as a matter of law, and is arbitrary, capricious and entirely lacking in evidentiary support.

2. The Commission does not have jurisdiction to analyze the Controller's adjustment of costs for computer equipment under Finding 9, because there is no reduction.

As noted, the Controller found that costs for computer equipment were understated or misclassified to other components within the reimbursement claim for fiscal years 1999-2000 and 2000-2001. As a result of recalculating and relocating these costs, Finding 9 states an increase in reimbursement.

Government Code sections 17551(d) and 17558.7 only authorize the Commission to hear and decide incorrect *reduction* claims. The Commission does not have jurisdiction over a reimbursement claim that results in no reduction of costs. Here, the Controller adjusted costs under Finding 9 in the claimant's favor; there no reduction, and therefore the Commission does not have jurisdiction to analyze this adjustment.

### Conclusion

Based on the foregoing analysis, staff finds that the Controller's reductions of costs claimed are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support, *except* for the following adjustments:

- The Controller's reduction in Finding 2 of construction costs for fiscal year 1998-1999, based on the Controller's interpretation of the period of reimbursement for that activity, is incorrect as a matter of law.
- The Controller's adjustment in Finding 3 of animal census data for purposes of calculating care and maintenance costs, without explanation or analysis, is arbitrary,

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<sup>71</sup> *In re Marquis D.* (1995) 38 Cal.App.4th 1813, 1827; *Craven v. Crout* (1985) 163 Cal.App.3d 779, 783 ["Where a statute referring to one subject contains a critical word or phrase, omission of that word or phrase from a similar statute on the same subject generally shows a different legislative intent."].

capricious, or entirely lacking in evidentiary support, to the extent the adjustments result in a reduction.

- The Controller’s reduction in Finding 9 for equipment procurement costs in fiscal year 2005-2006, based on the formula borrowed from other components of the Parameters and Guidelines, is incorrect as a matter of law, and arbitrary, capricious, and entirely lacking in evidentiary support.

Section VI. of the Parameters and Guidelines requires claimants to provide source documents that show the evidence of the validity of such costs and their relationship to the mandate. The supporting documentation must be kept on file by the agency during the audit period required by Government Code section 17558.5. In this respect, claimants are required by Food and Agriculture Code section 32003 to maintain records on animals that are taken up, euthanized, or impounded. Such records shall identify the date the animal was taken up, euthanized, or impounded; the circumstances surrounding these events; and the names of the personnel performing these activities. To the extent the claimant can provide such documentation to support the validity of the costs incurred, staff finds that the Controller should reinstate the following costs:

- Any reduction of costs relating to the Controller’s exclusion of specified “birds” and “other animals” “legally allowed as personal property” and thus subject to the protection of the mandated activities.
- Any reduction of costs relating to the exclusion of animals deemed treatable upon arrival at the shelter and later euthanized during the increased holding period because they became non-rehabilitatable.
- Any reduction of costs relating to the Controller’s recalculation of costs following the Purifoy decision and its use of an average number of reimbursable days, to the extent the recalculation resulted in an exclusion of “eligible animals” correctly held under the law.

### **Staff Recommendation**

Staff recommends that the Commission adopt the Proposed Decision to partially approve the IRC, and pursuant to Government Code section 17551(d) and section 1185.9 of the Commission’s regulations, request the Controller reinstate costs claimed consistently with this analysis. Staff further recommends that the Commission authorize staff to make any technical, non-substantive changes following the hearing.

BEFORE THE  
 COMMISSION ON STATE MANDATES  
 STATE OF CALIFORNIA

**IN RE INCORRECT REDUCTION CLAIM  
 ON:**

Civil Code Sections 1834 and 1846; Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003, As Added or Amended by Statutes of 1998, Chapter 752 (SB 1785)

Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2005-2006, 2006-2007, and 2007-2008

City of Hayward, Claimant

Case No.: 11-9811-I-01

*Animal Adoption*

DECISION PURSUANT TO  
 GOVERNMENT CODE SECTION 17500 ET  
 SEQ.; CALIFORNIA CODE OF  
 REGULATIONS, TITLE 2, DIVISION 2,  
 CHAPTER 2.5, ARTICLE 7

*(Adopted October 28, 2016)*

**DECISION**

The Commission on State Mandates (Commission) heard and decided this Incorrect Reduction Claim (IRC) during a regularly scheduled hearing on October 28, 2016. [Witness list will be included in the adopted Decision.]

The law applicable to the Commission’s determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq., and related case law.

The Commission [adopted/modified] the Proposed Decision to [approve/partially approve/deny] this IRC by a vote of [vote count will be included in the adopted Decision] as follows:

<b>Member</b>	<b>Vote</b>
Ken Alex, Director of the Office of Planning and Research	
Richard Chivaro, Representative of the State Controller	
Mark Hariri, Representative of the State Treasurer, Vice Chairperson	
Sarah Olsen, Public Member	
Eraina Ortega, Representative of the Director of the Department of Finance, Chairperson	
Carmen Ramirez, City Council Member	
Don Saylor, County Supervisor	

## **Summary of the Findings**

The Commission partially approves this IRC. The Commission finds that the Office of the State Controller's (Controller's) reductions of costs claimed are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support, *except* for the following adjustments:

- The Controller's reduction in Finding 2 of construction costs for fiscal year 1998-1999, based on the Controller's interpretation of the period of reimbursement for that activity, is incorrect as a matter of law.
- The Controller's adjustment in Finding 3 of animal census data for purposes of calculating care and maintenance costs, without explanation or analysis, is arbitrary, capricious, or entirely lacking in evidentiary support, to the extent the adjustments result in a reduction.
- The Controller's reduction in Finding 9 for equipment procurement costs in fiscal year 2005-2006, based on the formula borrowed from other components of the Parameters and Guidelines, is incorrect as a matter of law, and arbitrary, capricious, and entirely lacking in evidentiary support.

The Commission finds the following reductions are arbitrary, capricious and entirely lacking in evidentiary support in the record. Section VI. of the Parameters and Guidelines requires claimants to provide source documents that show the evidence of the validity of such costs and their relationship to the mandate. The supporting documentation must be kept on file by the agency during the audit period required by Government Code section 17558.5. In this respect, claimants are required by Food and Agriculture Code section 32003 to maintain records on animals that are taken up, euthanized, or impounded. Such records shall identify the date the animal was taken up, euthanized, or impounded; the circumstances surrounding these events; and the names of the personnel performing these activities. To the extent the City of Hayward (claimant) can provide such documentation, the Commission requests that the Controller reinstate the following costs:

- Any reduction of costs relating to the Controller's exclusion of specified "birds" and "other animals" "legally allowed as personal property" and thus subject to the protection of the mandated activities.
- Any reduction of costs relating to the exclusion of animals deemed treatable upon arrival at the shelter and later euthanized during the increased holding period because they became non-rehabilitatable.
- Any reduction of costs relating to the Controller's recalculation of costs following the Purifoy decision and its use of an average number of reimbursable days, to the extent the recalculation resulted in an exclusion of "eligible animals" correctly held under the law.

Therefore, the Commission partially approves this IRC, and requests, pursuant to Government Code section 17551(d) and section 1185.9 of the Commission regulations, that the Controller reinstate costs that relate to the above incorrect reductions.

## COMMISSION FINDINGS

### I. Chronology

- 05/06/2011      Controller issued the Final Audit Report.<sup>72</sup>
- 03/08/2012      The claimant filed IRC 11-9811-I-01.<sup>73</sup>
- 01/08/2015      The Controller filed late comments on the IRC.<sup>74</sup>
- 06/14/2016      Commission staff issued the Request for Additional Information.<sup>75</sup>
- 06/24/2016      The Controller filed a response to the Request for Additional Information.<sup>76</sup>
- 09/01/2016      Commission staff issued the Draft Proposed Decision.<sup>77</sup>

### II. Background

#### The Animal Adoption Program

The *Animal Adoption* program arose from amendments to the Civil Code and Food and Agriculture Code made by Statutes 1998, chapter 752 (SB 1785).<sup>78</sup> The purpose of the test claim statute was to carry out the state policy that “no adoptable animal should be euthanized if it can be adopted into a suitable home” and “no treatable animal should be euthanized.”<sup>79</sup> Generally, the program increases the holding period to allow for the adoption and redemption of stray and abandoned dogs, cats, and other specified animals before the local agency can euthanize the animal, and requires:

- verification of the temperament of feral cats;
- posting of lost and found lists;
- maintenance of records for impounded animals; and
- that impounded animals receive “necessary and prompt veterinary care.”

On January 25, 2001, the Commission partially approved the Test Claim for the increased costs in performing the following activities only:

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<sup>72</sup> Exhibit A, IRC, page 2.

<sup>73</sup> Exhibit A, IRC, page 1.

<sup>74</sup> Exhibit B, Controller’s Late Comments on the IRC.

<sup>75</sup> Exhibit C, Commission Request for Additional Information, June 14, 2016.

<sup>76</sup> Exhibit B, Controller’s Late Comments on the IRC.

<sup>77</sup> Exhibit E, Draft Proposed Decision.

<sup>78</sup> This legislation is sometimes referred to as the Hayden Bill.

<sup>79</sup> Civil Code section 1834.4, Penal Code section 559d, and Food and Agricultural Code section 17005 as added or amended by Statutes 1998, chapter 752.

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);
4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ. Code, §§ 1834 and 1846).

The Commission first addressed the Parameters and Guidelines for *Animal Adoption* at its August 23, 2001 hearing, but the matter was continued for further public comment and analysis.<sup>80</sup> The Commission adopted the Parameters and Guidelines for this program on February 28, 2002.<sup>81</sup> The Parameters and Guidelines were then re-issued as corrected on

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<sup>80</sup> Exhibit X, Staff Analysis and Proposed Parameters and Guidelines, August 23, 2001.

<sup>81</sup> Exhibit X, Staff Analysis and Proposed Parameters and Guidelines, Staff Analysis and Proposed Parameters and Guidelines, February 28, 2002. (Note that, at this time the Commission did not issue a “Decision and Parameters and Guidelines” after adoption of parameters and guidelines as it does currently.)

March 20, 2002.<sup>82</sup> Those Parameters and Guidelines, in addition to the activities identified in the Test Claim Decision, provide reimbursement for one-time activities of developing policies and procedures; training; and developing or procuring computer software for maintaining records; as well as:

- Acquisition of additional space or construction of new facilities, by purchase or lease, to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals.<sup>83</sup>
- Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals.<sup>84</sup>

Section VI. of the Parameters and Guidelines also require claimants to provide source documents that show the evidence of the validity of such costs and their relationship to the mandate. The supporting documentation must be kept on file by the agency during the audit period required by Government Code section 17558.5. In this respect, claimants are required by Food and Agriculture Code section 32003 to maintain records on animals that are taken up, euthanized, or impounded. Such records shall identify the date the animal was taken up, euthanized, or impounded; the circumstances surrounding these events; and the names of the personnel performing these activities.

On March 12, 2003, the Joint Legislative Audit Committee authorized an audit of the *Animal Adoption* mandate, which was completed by the Bureau of State Audits on October 15, 2003. The audit report recommended that the Legislature direct the Commission to amend the Parameters and Guidelines to correct the formula for determining the reimbursable portion of acquiring additional shelter space. In 2004, AB 2224 (Stats. 2004, ch. 313) was enacted to direct the Commission to amend the Parameters and Guidelines for the *Animal Adoption* program to:

1. Amend the formula for determining the reimbursable portion of acquiring or building additional shelter space that is larger than needed to comply with the increased holding period to specify that costs incurred to address preexisting shelter overcrowding or animal population growth are not reimbursable.
2. Clarify how the increased costs for care and maintenance shall be calculated.
3. Detail the documentation necessary to support reimbursement claims under this mandate, in consultation with the Bureau of State Audits and the Controller's office.

On January 26, 2006, the Commission adopted the amended Parameters and Guidelines, applicable to claims beginning July 1, 2005, in accordance with AB 2224, to require, among other things, contemporaneous source documents to show the validity of costs claimed and their relationship to the reimbursable activities. The 2006 amendment also clarified the definition of

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<sup>82</sup> Exhibit X, Corrected Parameters and Guidelines, March 20, 2002.

<sup>83</sup> Exhibit X, Corrected Parameters and Guidelines, March 20, 2002, page 3.

<sup>84</sup> Exhibit X, Corrected Parameters and Guidelines, March 20, 2002, page 5.

“average daily census” of dogs and cats, for purposes of the formula used to calculate care and maintenance costs; this amendment is clarifying only, and does not affect the methodology used to calculate actual costs for this component.<sup>85</sup>

### The Controller’s Audit and Summary of the Issues

The May 6, 2011 audit report determined that \$1,024,131 in claimed costs was allowable and \$1,339,152 was unallowable.<sup>86</sup> The claimant challenges the Controller’s application of the Court of Appeal’s decision in *Purifoy v. Howell (Purifoy)*,<sup>87</sup> which, the claimant alleges, affects findings 2, 3, 8, and 9. The claimant also challenges findings 2 and 4 on other grounds.<sup>88</sup>

In Finding 2, the Controller disallowed \$224,685 in claimed space and facilities acquisition costs for fiscal years 1998-1999 through 2000-2001. For fiscal year 1998-1999, the Controller reduced costs claimed from \$40,633 to \$248, finding that costs were only allowed for “other animals,” and not dogs and cats, prior to July 1, 1999.<sup>89</sup> For fiscal year 1999-2000, the Controller found that “the shelter’s animal database information for FY 1999-2000 was incomplete,” and therefore the Controller applied an average to estimate the total population of animals and the number of eligible animals for which reimbursement is required.<sup>90</sup> For fiscal year 2000-2001, the Controller “analyzed the city’s animal database information and revised the number of eligible animals” based on the Parameters and Guidelines, and, in part, on *Purifoy*. The Controller determined that “eligible animals include those that died during the increased holding period plus those that were ultimately euthanized (i.e., euthanized after the required holding period).” The Controller stated that this “analysis took into account that Saturday was not to be considered a business day,” but “had we considered Saturday as a business day, the number of eligible animals would have only increased by 147,” for fiscal year 2000-2001.<sup>91</sup>

In Finding 3, the Controller disallowed \$347,351 in claimed care and maintenance costs. The Controller found that the claimant claimed ineligible salary costs for supervisory Animal Care Attendant positions, and comingled costs for veterinary care and maintaining lost and found lists within the total annual cost for care and maintenance.<sup>92</sup> The Controller found that the annual animal census data were overstated in some years and understated in other years, and that the number of eligible animals (only a portion of the total annual animal census) was not counted consistently with the Parameters and Guidelines.<sup>93</sup> Finally, pursuant to the *Purifoy* holding, the

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<sup>85</sup> See Exhibit X, Amended Parameters and Guidelines, January 26, 2006.

<sup>86</sup> Exhibit A, IRC, page 12.

<sup>87</sup> *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

<sup>88</sup> Exhibit A, IRC, page 3.

<sup>89</sup> Exhibit A, IRC, page 28.

<sup>90</sup> Exhibit A, IRC, page 29.

<sup>91</sup> Exhibit A, IRC, page 32.

<sup>92</sup> Exhibit A, IRC, page 33; 36-37.

<sup>93</sup> Exhibit A, IRC, pages 21-24; 37.

Controller “determined that the increased holding period for dogs and cats increased from 2 days to 3 days and the increased holding period for other animals increased from 5 days to 6 days.”<sup>94</sup>

In Finding 4, the Controller disallowed \$709,853 in salaries and benefits claimed to make animals available for adoption or redemption on Saturdays or weekday evenings. The Controller found that the shelter was closed on the last Saturday of each month and open for an extra hour on one Wednesday per month instead, and adjusted the hours claimed accordingly.<sup>95</sup> In addition, the Controller determined that the claimant had claimed salaries and benefits for employee hours that were reimbursable under other mandate components, or employees that were involved in activities that were not reimbursable under the mandate.<sup>96</sup>

In Finding 8, the Controller found costs for necessary and prompt veterinary care were underclaimed by \$4,962, saying “costs were misstated because costs were unsupported, were misclassified within other cost components, and were claimed incorrectly.”<sup>97</sup>

In Finding 9, the Controller reduced \$12,894 for procuring medical and kennel equipment necessary to comply with the mandate. For fiscal year 2005-2006 the Controller recalculated costs of kennel equipment using essentially the same formula as provided in the Parameters and Guidelines for space acquisition and facilities construction, and care and maintenance. The Controller concluded that the claimant’s pro-rata percentage, calculated based solely on the percentage of animals eligible for reimbursement times the total kennel procurement costs,<sup>98</sup> resulted in “the wrong pro-rata percentage” and an overstatement of \$16,309.<sup>99</sup> And for fiscal years 1999-2000 and 2000-2001 the Controller found that costs were understated by \$452 and \$2,963, respectively, based on unclaimed or misclassified costs.<sup>100</sup>

### **III. Positions of the Parties**

#### City of Hayward

The cover page of the IRC states the total amount incorrectly reduced during the audit period as \$1,339,152.<sup>101</sup> The first page of the IRC narrative states the amount disallowed as \$1,353,637.<sup>102</sup> However, the claimant challenges only findings 2, 3, 4, 8, and 9, which total, for the entire audit period, \$1,290,177.<sup>103</sup>

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<sup>94</sup> Exhibit A, IRC, page 37.

<sup>95</sup> Exhibit A, IRC, page 38.

<sup>96</sup> Exhibit A, IRC, pages 41-42.

<sup>97</sup> Exhibit A, IRC, page 51.

<sup>98</sup> Exhibit A, IRC, page 396.

<sup>99</sup> Exhibit A, IRC, page 57.

<sup>100</sup> Exhibit A, IRC, page 57.

<sup>101</sup> Exhibit A, IRC, page 1.

<sup>102</sup> Exhibit A, IRC, page 2.

<sup>103</sup> Exhibit A, IRC, pages 18-20.

The claimant argues that findings 2, 3, 8, and 9 are incorrect primarily on the basis of the Controller's inappropriate retroactive application of the *Purifoy* decision wherein the court held that Saturday is not a business day for purposes of Food and Agriculture Code section 31108 as amended by the test claim statute.<sup>104</sup> The claimant asserts that the Controller incorrectly reduced costs claimed for space and facilities acquisition, care and maintenance, necessary and prompt veterinary care, and equipment procurement, due to excluding Saturdays from the calculations of those reimbursable components, pursuant to *Purifoy*.

Separately, the claimant challenges finding 2 on grounds that the Controller improperly excluded census data for dogs and cats between January 1, 1999 and June 30, 1999 from the calculation of space acquisition and facilities construction costs, resulting in a reduction for fiscal year 1998-1999 of \$40,385.<sup>105</sup> And, the claimant challenges finding 4 in which the Controller concluded only salaries and benefits for those staff members involved in making animals available for redemption are reimbursable for Saturday work. The claimant argues that it should be allowed to staff its shelter as it sees fit to accomplish the goals set forth in the statute.<sup>106</sup>

#### State Controller's Office

The Controller acknowledges that whether Saturday is considered a business day "affected the allowable cost calculations for overstated space and facilities acquisition costs (Finding 2) (Tab 10), unallowable care and maintenance costs (Finding 3) (Tab 11), misstated necessary and prompt veterinary care costs (Finding 8) (Tab 13), and misstated equipment procurement costs (Finding 9) (Tab 14)." The Controller "contends that the court decision clarifies the legal definition of a business day for the required holding period as of the date that the applicable statute was enacted in 1998."<sup>107</sup>

With respect to the space and facilities acquisition costs not related to the determination whether Saturday is a business day, the Controller states that not all construction costs for the period from January 1, 1999 to June 30, 1999 are reimbursable. The Parameters and Guidelines allow reimbursement only for "other" animals beginning January 1, 1999, while allowable costs for dogs and cats are reimbursable beginning July 1, 1999. Therefore, the costs claimed for fiscal year 1998-1999 are reimbursable only to the extent they are attributable to space and facilities acquisition costs for the housing of "other" animals; exclusion of dogs and cats within the census data for fiscal year 1998-1999 is consistent with the Parameters and Guidelines.<sup>108</sup>

And finally, with respect to unallowable holding period costs (Finding 4) that were not related to the determination whether Saturday is counted as a business day, the Controller asserts that the claimant included costs for employee classifications that are not reimbursable under the Parameters and Guidelines. The Controller explains:

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<sup>104</sup> *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

<sup>105</sup> Exhibit A, IRC, pages 6-7.

<sup>106</sup> Exhibit A, IRC, page 8.

<sup>107</sup> Exhibit B, Controller's Late Comments on the IRC, page 13.

<sup>108</sup> Exhibit B, Controller's Late Comments on the IRC, page 18.

Shelter employees' time devoted to feeding animals, cleaning cages, duties related to the care of animals, feral cat testing, performing lost-and-found list activities, processing non-medical records, performing initial physical examinations, and administering wellness vaccines are already allowable costs that were supported by the time studies that the city conducted. Reimbursing the city for this same staff under the Holding Period cost component would constitute reimbursing the city twice for the same costs.<sup>109</sup>

In addition, the Controller asserts that “animal control officer duties, euthanasia, spay and neutering procedures, implanting microchips, licensing, processing animal adoptions, and certain other animal services are not reimbursable activities.”<sup>110</sup>

#### **IV. Discussion**

Government Code section 17561(d) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state mandated costs that the Controller determines is excessive or unreasonable.

Government Code Section 17551(d) requires the Commission to hear and decide a claim that the Controller has incorrectly reduced payments to a local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission’s regulations requires the Commission to send the decision to the Controller and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of the parameters and guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.<sup>111</sup> The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an “equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities.”<sup>112</sup>

With regard to the Controller’s audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to

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<sup>109</sup> Exhibit B, Controller’s Late Comments on the IRC, page 21.

<sup>110</sup> Exhibit B, Controller’s Late Comments on the IRC, page 21.

<sup>111</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

<sup>112</sup> *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.<sup>113</sup> Under this standard, the courts have found that:

When reviewing the exercise of discretion, “[t]he scope of review is limited, out of deference to the agency’s authority and presumed expertise: ‘The court may not reweigh the evidence or substitute its judgment for that of the agency. [Citation.]’”...“In general...the inquiry is limited to whether the decision was arbitrary, capricious, or entirely lacking in evidentiary support...” [Citations.] When making that inquiry, the “ ‘ ‘court must ensure that an agency has adequately considered all relevant factors, and has demonstrated a rational connection between those factors, the choice made, and the purposes of the enabling statute.’ ”<sup>114</sup>

The Commission must review the Controller’s audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with claimant.<sup>115</sup> In addition, section 1185.1(f)(3) and 1185.2(c) of the Commission’s regulations requires that any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission’s ultimate findings of fact must be supported by substantial evidence in the record.<sup>116</sup>

#### **A. The Audit Was Both Timely Initiated and Timely Completed.**

Government Code section 17558.5, as amended effective January 1, 2003, states that a reimbursement claim for mandated costs is subject to the initiation of an audit no later than three years after the claim is filed or last amended, whichever is later.<sup>117</sup> However, the section further provides that “if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.”<sup>118</sup> The section then states that “[i]n any case, an audit shall be completed not later than two years after the date that the audit is commenced.”<sup>119</sup>

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<sup>113</sup> *Johnston v. Sonoma County Agricultural Preservation and Open Space District* (2002) 100 Cal.App.4th 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

<sup>114</sup> *American Bd. of Cosmetic Surgery, Inc., supra*, 162 Cal.App.4th 534, 547-548.

<sup>115</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

<sup>116</sup> Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission’s decision is not supported by substantial evidence in the record.

<sup>117</sup> Government Code section 17558.5 (Stats. 2002, ch. 1128 (AB 2834)).

<sup>118</sup> Government Code section 17558.5 (Stats. 2002, ch. 1128 (AB 2834)).

<sup>119</sup> Government Code section 17558.5 (Stats. 2002, ch. 1128 (AB 2834)).

Here, claimant's initial annual reimbursement claims, fiscal years 1998-1999, 1999-2000, and 2000-2001, were filed with the Controller on September 4, 2002.<sup>120</sup> The claims were not immediately paid in the fiscal year following filing, but were first paid in August 2006.<sup>121</sup> Therefore, the Controller's time to initiate an audit (three years) commenced to run in August 2006. There is no law or regulation that expressly states whether an entrance conference, or the letter preceding the entrance conference, or some other event, constitutes the initiation of the audit. However, here, the entrance conference letter is dated May 12, 2009, and the entrance conference was scheduled to occur on June 8, 2009.<sup>122</sup> There is no evidence in the record to dispute that the entrance conference scheduled for June 8, 2009 took place, and thus the initiation of the audit prior to August 2009 was timely.

Because there is no law or regulation expressly stating what constitutes the initiation of the audit, the Commission must analyze the evidence in the record to determine both whether an audit was timely initiated, and whether it was timely completed. Here, based on the evidence in the record, the audit was initiated either by the entrance conference letter on May 12, 2009, or by the entrance conference itself, scheduled for June 8, 2009.<sup>123</sup> The Final Audit Report was issued on May 6, 2011,<sup>124</sup> and therefore the Commission is not required to make a legal finding whether the letter or the entrance conference itself constitutes the initiation of the audit. The audit was timely completed within the two year requirement of Government Code section 17558.5 in either case.

**B. The Controller's Exclusions of What It Deems "Ineligible Animals" Are Partially Incorrect as a Matter of Law, and Are Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support, Resulting in Some Incorrect Reductions in Findings 2 (Space and Facilities Acquisition), 3 (Care and Maintenance), 8 (Necessary and Prompt Veterinary Care), and 9 (Equipment Procurement) of the Audit Report.**

The Parameters and Guidelines for the *Animal Adoption* program authorize local agencies to claim reimbursement for the costs of care and maintenance during the increased holding period for impounded stray or abandoned animals that "die during the increased holding period or are ultimately euthanized," based on a formula for determining actual costs. The Parameters and Guidelines also authorize reimbursement for providing necessary and prompt veterinary care as specified in the Parameters and Guidelines during the holding period for stray and abandoned animals that "die during the increased holding period or are ultimately euthanized." Claimants are to calculate and claim their costs for these activities in part by determining the number of "stray or abandoned animals that die during the increased holding period or are ultimately euthanized." The Controller calls this factor of the calculation "eligible animals" or "eligible

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<sup>120</sup> Exhibit D, Controller's Response to the Request for Additional Information, page 7.

<sup>121</sup> Exhibit D, Controller's Response to the Request for Additional Information, page 57; 59; 61.

<sup>122</sup> Exhibit D, Controller's Response to the Request for Additional Information, page 63.

<sup>123</sup> Exhibit D, Controller's Response to the Request for Additional Information, page 63.

<sup>124</sup> Exhibit A, IRC, page 12.

animal population,” and determined that the claimant overstated costs by overstating the number of eligible animals for several reasons.<sup>125</sup> Specifically, the Controller in this case states:

For FY 2000-01, we analyzed the city’s animal database information and revised the eligible number of animals from 2,075 to 1,181. As previously mentioned, the city did not provide a worksheet showing how it determined that 2,075 animals were eligible. In our analysis, we applied the requirements of the parameters and guidelines, and eligible animals include those that died during the increased holding period plus those that were ultimately euthanized (i.e., euthanized after the required holding period). Our analysis took into account that Saturday was not to be considered as a business day, which is consistent with the Appellate Court decision in the case of *Purifoy et al v. Howell*. However, had we considered Saturday as a business day, the number of eligible animals would have only increased by 147, from 1,181 to 1,328 and allowable costs would have increased by \$12,183.<sup>126</sup>

“Eligible animals” under the test claim statutes generally means any cat, dog, “rabbit, guinea pig, hamster, potbellied pig, bird, lizard, snake, turtle, or tortoise that is legally allowed as personal property.”<sup>127</sup> The following animals are excluded from “eligible animals” by statute or because the Commission found there were no increased costs under Government Code section 17556(d) due to fee authority sufficient to cover the costs of the program:

- “Animals that are irremediably suffering from a serious illness or severe injury.”<sup>128</sup>
- Animals too severely injured to move or where a veterinarian is not available, in the field, and it would be more humane to dispose of the animal.<sup>129</sup>
- “Newborn animals that need maternal care and have been impounded without their mother.”<sup>130</sup>
- Animals for which fees sufficient to cover the costs of the program may be collected including:
  - Owner relinquished animals, and
  - Animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

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<sup>125</sup> Exhibit A, IRC, page 32 (Final Audit Report).

<sup>126</sup> Exhibit A, IRC, page 32 (Final Audit Report).

<sup>127</sup> Food and Agriculture Code sections 31108, 31752 and 31753. See also Parameters and Guidelines, amended January 26, 2006, pages 6-15.

<sup>128</sup> Food and Agriculture Code section 17006.

<sup>129</sup> Penal Code sections 597.1(e) and 597f(d).

<sup>130</sup> Food and Agriculture Code section 17006.

Thus, “eligible animals” are any stray or abandoned cat, dog, “rabbit, guinea pig, hamster, potbellied pig, bird, lizard, snake, turtle, or tortoise that is legally allowed as personal property” that “dies during the increased holding period or is ultimately euthanized.”<sup>131</sup>

It is unclear from this audit which animals the Controller chose to exclude as ineligible pursuant to the “requirements of the parameters and guidelines.” In another audit on this program which is the subject of another IRC (*Animal Adoption*, 13-9811-I-02) the Controller provided greater specificity when it excluded “[i]neligible other animals such as rodents, livestock, or wild animals;” and “[i]neligible birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls” from reimbursement based on its interpretation of the Parameters and Guidelines, although it had made no findings in the record whether those animals could legally be owned as personal property. The Commission cannot tell from the audit report in this case whether those same animals were excluded here. There is in fact no accounting for how many animals were excluded on which basis and there are no specific reasons given for the exclusions of animals based on “requirements of the parameters and guidelines” that could enable the Commission to determine whether those reductions are in fact consistent with the parameters and guidelines and correct as a matter of law and not arbitrary capricious or entirely lacking in evidentiary support. What is clear is that eligible animals were reduced by nearly half in the 2000-2001 fiscal year, and based on the Controller’s assessment only 147 of the 976 animals excluded (about 15 percent of those excluded) were excluded based on *Purifoy*.<sup>132</sup> Therefore the other 85 percent of the reduction must be attributable to those animals that were not eligible based on the auditor’s unstated interpretation of the parameters and guidelines and on those animals that did not die of natural causes during the increased holding period or were not euthanized after the increased holding period. The following analysis lays out which animals are “eligible” under the Parameters and Guidelines.

The Commission finds that some of the Controller’s exclusions of “eligible animals” are incorrect as a matter of law, and are arbitrary, capricious, or entirely lacking in evidentiary support.

1. Any reduction of costs relating to the Controller’s exclusion of specified “birds” and “other animals” “legally allowed as personal property” and thus subject to the protection of the mandated activities is incorrect as a matter of law and is arbitrary, capricious, and entirely lacking in evidentiary support.<sup>133</sup>

As described below, the Commission finds that to the extent the Controller’s excluded eligible animals including “rodents, livestock, or wild animals or “birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls” to the extent those animals are “rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed

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<sup>131</sup> Exhibit X, Parameters and Guidelines, amended January 26, 2006, see pages 6-15.

<sup>132</sup> Exhibit A, IRC, page 32 (Final Audit Report).

<sup>133</sup> As acknowledged above, it is unclear whether the Controller made reductions on this basis, as the audit report fails to indicate the basis for the reduction of eligible animals with specificity. The Commission requests that the Controller reanalyze the data on eligible animals consistently with this decision and reinstate any costs incorrectly reduced on this basis.

as personal property” is incorrect as matter of law. To the extent any animals so excluded were not legally allowed as personal property, the auditor provided no facts in the record and cited no law to support that determination and, therefore, such exclusions are arbitrary, capricious, and entirely lacking in evidentiary support. Additionally, the Commission finds that most of these specified animals are allowed by state law as personal property unless restricted by local ordinance and no local ordinance was cited to support such exclusions.

The Parameters and Guidelines track the statutory language in Food and Agriculture Code section 31753 and authorize reimbursement during the required holding period for the care and maintenance of “other animals” to include “impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises *legally allowed as personal property*.”<sup>134</sup> Food and Agriculture Code section 31753 provides, in pertinent part:

Any rabbit, guinea pig, hamster, pot-bellied pig, bird, lizard, snake, turtle, or tortoise legally allowed as personal property impounded in a public or private shelter shall be held for the same period of time, under the same requirements of care, and with the same opportunities for redemption and adoption by new owners or nonprofit...animal rescue or adoption organizations as cats and dogs.<sup>135</sup>

The Commission finds that the phrase “legally allowed as personal property” applies to all the animals listed in the statute. Under the rules of statutory construction, where a list of things is followed by a qualifying word or phrase, such as “legally allowed as personal property,” it is presumed that “qualifying words, phrases and clauses are to be applied to the words or phrases immediately preceding and are not to be construed as extending to or including others more remote.”<sup>136</sup> In that case, the phrase “legally allowed as personal property would apply only to its “last antecedent,” which in Section 31753 is “tortoises.” However, there is an exception, which applies in this case, that “[w]hen several words are followed by a clause which is applicable as much to the first and other words as to the last, the natural construction of the language demands that the clause be applicable to all.”<sup>137</sup> Under that construction, “legally allowed as personal property” applies to the entire list, including “...bird, lizard, snake, turtle, or tortoise...” This latter construction is consistent with Section 1(c)(3) of the test claim statute (Statutes 1998, chapter 752), which states that the intent of the act includes extending public shelter responsibilities from dogs and cats to “other legal pets.”<sup>138</sup> In addition, several of the code sections reenacted or amended by Statutes 1998, chapter 752, state that it is the policy of the

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<sup>134</sup> Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 8; Test Claim Decision, January 25, 2001, page 35 (emphasis added).

<sup>135</sup> Food and Agriculture Code section 31753 (Stats. 1998, ch. 752), emphasis added.

<sup>136</sup> *Lickter v. Lickter* (2010) 189 Cal.App.4th 712, 726 [quoting *White v. County of Sacramento* (1982) 31 Cal.3d 676, 680; *Board of Port Commrs. v. Williams* (1937) 9 Cal.2d 381, 389.].

<sup>137</sup> *Lickter v. Lickter* (2010) 189 Cal.App.4th 712, 726 [citing *People v. Corey* (1978) 21 Cal.3d 738, 742; (quoting *Wholesale T. Dealers v. National etc. Co.* (1938) 11 Cal.2d 634, 659).].

<sup>138</sup> Statutes 1998, chapter 752, section 1.

state of California “that *no adoptable animal* should be euthanized if it can be adopted into a suitable home.”<sup>139</sup>

All property must be real or personal in nature,<sup>140</sup> and animals, to the extent they are legally allowed to be property, fall into the latter category.<sup>141</sup> Even many types of wild animals may be legally allowed as personal property in certain circumstances.<sup>142</sup> And whether a particular animal is “legally allowed as personal property” can be a complex issue of law and fact. The purpose of the test claim statute is to carry out the state policy that “*no adoptable animal* should be euthanized if it can be adopted into a suitable home” and “*no treatable animal* should be euthanized.”<sup>143</sup> With this purpose in mind, the proper inquiry is whether the animal is “legally allowed as personal property” or, more simply put, legally allowed to be owned.

Here, to the extent the Controller excluded “[i]neligible other animals such as rodents, livestock, or wild animals;” and “[i]neligible birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls” from reimbursement, it provided no notice in the audit report and made no findings whether these animals can legally be owned as personal property.

The test claim statute mandates the claimant to hold rabbits. Rabbits may be classified as livestock,<sup>144</sup> pets,<sup>145</sup> or wild animals<sup>146</sup> depending on the breed and the owner. However, to the extent the Controller excluded “livestock” or “wild animals,” there are no findings or evidence in the record whether that exclusion included rabbits that are legally allowed as pets. The test claim statute also protects and mandates the local agency to hold guinea pigs and hamsters, which are classified as “rodents.”<sup>147</sup> However, it is unclear whether the Controller excluded all rodents,

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<sup>139</sup> See, e.g., Civil Code section 1834.4; Food and Agriculture Code section 17005; Penal Code section 599d (as added or amended, Stats. 1998, ch. 752) (emphasis added).

<sup>140</sup> Civil Code section 657.

<sup>141</sup> See Civil Code sections 658-660, 662 (further defining real property); see also Civil Code section 663 (stating that all property which is not real is defined as personal).

<sup>142</sup> See, e.g., Civil Code section 656 and California Code of Regulations, title 14, section 671.

<sup>143</sup> Civil Code section 1834.4, Penal Code section 559d, Agricultural Code section 17005, emphasis added.

<sup>144</sup> “Livestock” is undefined in California law, but rabbits are listed as “specialty livestock” by the United States Department of Agriculture, See <https://www.nal.usda.gov/afsic/specialty-livestock>.

<sup>145</sup> See California Penal Code section: (“Pet animals” means dogs, cats, monkeys and other primates, *rabbits*, birds, guinea pigs, hamsters, mice, snakes, iguanas, turtles, and any other species of animal sold or retained for the purpose of being kept as a household pet.) Emphasis added.

<sup>146</sup> See, e.g. 50 Code of Federal Regulations Part 17, listing the riparian brush rabbit as an endangered species.

<sup>147</sup> See California Code of Regulations, Title 14, section 671(c)(6)(J)(1) b. and d. *excluding* from restriction under the “*order rodentia*,” among several other rodents, “domesticated races of

and there is no evidence in the record of the type of rodents excluded or whether the rodent can legally be allowed as a pet. Therefore, to the extent the Controller excluded rabbits, guinea pigs, and hamsters without analysis of the animals held by the claimant and whether the animal can legally be held as pets, that exclusion is facially inconsistent with the law and the Parameters and Guidelines, is incorrect as a matter of law, and is arbitrary, capricious, and entirely lacking in evidentiary support.

Additionally, the test claim statute expressly requires local agencies to hold stray or abandoned “birds...legally allowed as personal property” pending adoption or redemption. The statute does not distinguish between types of birds required to be held, some of which may be poultry (e.g. chickens and ducks), pets,<sup>148</sup> or wild animals,<sup>149</sup> depending on the breed and owner. However, to the extent the Controller generally excluded “birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls,” without identifying any law rendering these birds illegal to possess as pets or specifying the birds actually held by the claimant, those reductions are incorrect as a matter of law, and arbitrary, capricious, and entirely lacking in evidentiary support.

Indeed, there are some animals that are whose ownership is restricted by state<sup>150</sup> or local ordinance.<sup>151</sup> With the exception of owls,<sup>152</sup> the animals listed as restricted in the law are not included in the list of animals “excluded” in the audit report at issue in *Animal Adoption*, 13-9811-I-02, however. And even animals that are so restricted, are not strictly prohibited as personal property in all cases. And, though federal law prohibits the capture or ownership of wild mallard ducks and wild migratory waterfowl generally, it authorizes the ownership of captive raised mallards and other captive raised protected migratory waterfowl under specified circumstances.<sup>153</sup>

However, the Controller states no specific law or provision of the Parameters and Guidelines to justify its exclusions of eligible animals or which prohibits the ownership of the particular animals that may have been “excluded” in this case, and the Controller makes no findings in the audit that such excluded animals, which may be restricted by law in some cases, did not meet the requirements in law to be legally allowed in this case. Nor does the audit report state with

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golden hamsters of the species *Mesocricetus auratus* and domesticated races of dwarf hamsters of the Genus *Phodopus*” and domesticated races of guinea pigs of the species *Cavia porcellus*.” Emphasis added.

<sup>148</sup> See California Penal Code section 597l(c)(1): “‘Pet animals’ means dogs, cats, monkeys and other primates, *rabbits*, birds, guinea pigs, hamsters, mice, snakes, iguanas, turtles, and any other species of animal sold or retained for the purpose of being kept as a household pet.” Emphasis added.

<sup>149</sup> Title 50 Code of Federal Regulations, section 21.13.

<sup>150</sup> Fish and Game Code section 2118; California Code of Regulations, title 14, section 671.

<sup>151</sup> Fish and Game Code section 2156; California Code of Regulations, title 14, section 671.

<sup>152</sup> See California Code of Regulations, title 14, section 671(c)(1)(J).

<sup>153</sup> Title 50 Code of Federal Regulations, section 21.13.

specificity, sufficient to provide claimant with reasons for the reductions, which specific animals or how many animals are being excluded on this basis.

Therefore, the Controller's reduction of costs for space and facilities acquisition (Finding 2) care and maintenance (Finding 3), necessary and prompt veterinary care (Finding 8), and equipment and procurement (Finding 9) associated with the exclusion of "[i]neligible other animals such as rodents, livestock, or wild animals;" and "[i]neligible birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and gamefowls," is incorrect as a matter of law and arbitrary, capricious, and entirely lacking in evidentiary support.

2. The exclusion of animals deemed treatable upon arrival at the shelter and later euthanized during the increased holding period because they became non-rehabilitatable, is incorrect as a matter of law.

The Controller excludes from reimbursement all costs incurred for space and facilities acquisition (Finding 2) care and maintenance (Finding 3), necessary and prompt veterinary care (Finding 8), and equipment and procurement (Finding 9) for dogs, cats, and other animals that were euthanized *during* the increased holding period. The Controller states eligible animals include those that died during the increased holding period plus those that were ultimately euthanized (i.e., euthanized *after* the required holding period).<sup>154</sup> The Controller bases its finding to exclude animals euthanized during the extended holding period on the plain language of the Parameters and Guidelines, which provides that local agencies are eligible to receive reimbursement for care and maintenance costs and for necessary and prompt veterinary costs only for those animals "that die during the increased holding period or are ultimately euthanized." The Controller maintains that these costs are only eligible for reimbursement for those animals that die of natural causes during the increased holding period or are euthanized *after* the increased holding period. Thus, the Controller argues, if an animal is euthanized during the increased holding period, then no costs for that animal are eligible for reimbursement.

The Commission finds that the Controller's interpretation of the Parameters and Guidelines is not correct. The Parameters and Guidelines provide that local agencies are eligible to receive reimbursement for care and maintenance and prompt and necessary veterinary costs only for those animals "that die during the increased holding period or are ultimately euthanized." The plain language of the phrase "animals that die during the increased holding period or are ultimately euthanized" is vague and ambiguous because the word "die" can include both death by natural causes and death by euthanasia. Since the plain language is not clear, it is necessary to review the decisions adopted by the Commission on this issue and the statutory scheme of the test claim statutes.<sup>155</sup>

The phrase "ultimately euthanized" was used in the Test Claim Statement of Decision only to identify those animals whose owners are unknown or are not adopted, meaning that the costs for

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<sup>154</sup> Exhibit A, IRC, page 32 (Final Audit Report).

<sup>155</sup> The Parameters and Guidelines are regulatory in nature (*Clovis Unified School Dist. v. Chiang* (2010) 188 Cal. App. 4th 794, 799), and, thus, must be construed in accordance with the rules of statutory and regulatory construction.

care, treatment, and veterinary services during the holding period for this group of animals could not be recovered by fee revenue. The Test Claim Statement of Decision states in relevant part:

Fee Authority – Government Code Section 17556, Subdivision (d). Government Code section 17556, subdivision (d), provides that there shall be no costs mandated by the state if the local agency has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program.

In the present case, local agencies do have the authority, under certain circumstances, to assess fees upon the owner of an impounded animal for the care and maintenance of the animal. For example, pursuant to Civil Code section 2080, any public agency that takes possession of an animal has the authority to charge the owner, *if known*, a reasonable charge for saving and taking care of the animal.

Similarly, Penal Code sections 597f and 597.1 also allow local agencies to pass on the costs of caring for abandoned or seized animals to their owners by providing that “the cost of caring for the animal shall be a lien on the animal until the charges are paid.”

Moreover, Penal Code section 597f allows the cost of hospital and emergency veterinary services provided for impounded animals to be passed on to the owner, if known. [Footnote omitted.]

The fee authority granted under the foregoing authorities applies only if the owner is known. Thus, local agencies have the authority to assess a fee to care and provide treatment for animals relinquished by their owners pursuant to Food and Agriculture Code section 31754. Local agencies also have the authority to assess a fee for the care and treatment of impounded animals that are ultimately redeemed by their owners. Under such circumstances, the Commission finds that the fee authority is sufficient to cover the increased costs to care, maintain, and provide necessary veterinary treatment for the animal during the required holding period since the “cost of caring” for the animal can be passed on to the owner.

Accordingly, pursuant to Government Code section 17556, subdivision (d), the Commission finds that there are no costs mandated by the state for the care, maintenance and necessary veterinary treatment of animals relinquished by their owners or redeemed by their owners during the required holding period.

The Commission further finds that there are no costs mandated by the state under Government Code section 17556, subdivision (d), for the care, maintenance, and treatment of impounded animals that are ultimately adopted by a new owner; for the care, maintenance, and treatment of impounded animals that are requested by a nonprofit animal rescue or adoption organization; or for the administrative activities associated with releasing the animal to such organizations.

The test claim legislation gives local agencies the authority to assess a standard adoption fee, in addition to any spay or neuter deposit, upon nonprofit animal rescue or adoption organizations that request the impounded animal prior to the scheduled euthanization of the animal. [Footnote omitted.]

The claimant contends that the “standard adoption fee” is not sufficient to cover the costs for animals adopted or released to nonprofit animal rescue or adoption organizations. However, based on the evidence presented to date, the Commission finds that local agencies are not prohibited by statute from including in their “standard adoption fee” the costs associated with caring for and treating impounded animals that are ultimately adopted by a new owner or released to nonprofit animal rescue or adoption organizations, and the associated administrative costs. Rather, local agencies are only prohibited from charging nonprofit animal rescue or adoption organizations a higher fee than the amount charged to individuals seeking to adopt an animal.

However, the fees recovered by local agencies under the foregoing authorities do *not* reimburse local agencies for the care and maintenance of stray or abandoned animals, or the veterinary treatment of stray or abandoned animals (other than cats and dogs) during the holding period required by the test claim legislation when:

- The owner is unknown;
- The animal is not adopted or redeemed; or
- The animal is not released to a nonprofit animal rescue or adoption organization.

*Thus, the fee authority is not sufficient to cover the increased costs for care, maintenance, and treatment during the required holding period for those animals that are ultimately euthanized.* Under such circumstances, the Commission finds that that Government Code section 17556, subdivision (d), does not apply to deny this claim. Rather, local agencies may incur increased costs mandated by the state to care for these animals during the required holding period.<sup>156</sup>

There was no discussion of animals that die during the increased holding period in the Test Claim Statement of Decision.

During the adoption of the Parameters and Guidelines, however, the County of Fresno requested reimbursement for animals that die during the increased holding period while being held pending adoption or euthanization as follows:

Fresno County recommends that reimbursements that apply to animals that are ultimately euthanized also apply to those animals that die while being held pending adoption or euthanization. If the animal dies pending adoption, obviously no adoption fees can be paid, and thus there is no revenue pertaining to that animal. If the animal dies pending euthanasia, the animal still had to be held until its untimely demise.<sup>157</sup>

The staff analysis adopted for the Parameters and Guidelines agreed with the request as follows:

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<sup>156</sup> Exhibit X, Test Claim Statement of Decision, pages 27-29. (Emphasis added.)

<sup>157</sup> Exhibit X, Staff Analysis for Item 4, February 28, 2002 Commission Hearing, page 6.

If a stray or abandoned animal dies during the time an agency is required to hold that animal, the agency would still be required by the state to incur costs to care and maintain the animal, and to provide “necessary and prompt veterinary care” for the animal before the animal died. The agency cannot recover those costs from the adoptive owner since the animal was never adopted or released to a nonprofit adoption organization. Thus, staff agrees with the County that these costs are eligible for reimbursement.<sup>158</sup>

Thus, the Parameters and Guidelines define the mandated population of animals for purposes of calculating reimbursement for the care and maintenance, and necessary and prompt veterinary care, as those that “die during the holding period or are ultimately euthanized.”

However, neither the Parameters and Guidelines, nor the analyses adopted for the Parameters and Guidelines, define what it means to “die” during the holding period. And the decisions do *not* limit reimbursement to animals that die of natural causes during the increased holding period. Such a limitation would be contrary to the statutory scheme.

Food and Agriculture Code section 17006 provides that the holding period does not apply to animals that are irremediably suffering from a serious illness or severe injury or to newborn animals that need maternal care and have been impounded without their mothers. Such animals may be euthanized without being held for owner redemption or adoption. A related statute addresses the issue of a “treatable” animal’s health changing over the course of impoundment. Food and Agricultural Code section 17005 reads in its entirety:

(a) It is the policy of the state that no adoptable animal should be euthanized if it can be adopted into a suitable home. Adoptable animals include only those animals eight weeks of age or older that, at or subsequent to the time the animal is impounded or otherwise taken into possession, have manifested no sign of a behavioral or temperamental defect that could pose a health or safety risk or otherwise make the animal unsuitable for placement as a pet, and have manifested no sign of disease, injury, or congenital or hereditary condition that adversely affects the health of the animal or that is likely to adversely affect the animal's health in the future.

(b) *It is the policy of the state that no treatable animal should be euthanized. A treatable animal shall include any animal that is not adoptable but that could become adoptable with reasonable efforts.* This subdivision, by itself, shall not be the basis of liability for damages regarding euthanasia.<sup>159</sup> (Emphasis added.)

Section 17005, thus, expressly contemplates an animal’s health changing over the course of impoundment. Read together with section 17006, the two statutes require a shelter to hold an animal which is ill or injured— but not an animal which is irremediably suffering — for the relevant holding period on the ground that the animal’s health may improve. The stated intent of

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<sup>158</sup> Exhibit X, Staff Analysis for Item 4, February 28, 2002 Commission Hearing, page 7.

<sup>159</sup> Emphasis added.

the test claim statute was to require shelters to care for all pets and to shift the focus from euthanasia to owner redemption or adoption:

According to the author, the purpose of this bill is: (1) to make it clear that animal shelters and private individuals have the same responsibility to animals under their care; (2) to reduce the number of adoptable animals euthanized at shelters by shifting the focus of shelters from killing to owner redemption and adoption; (3) to give owner-relinquished pets the same chance to live as stray animals by providing for uniform holding periods; (4) to establish clearer guidelines for the care and treatment of animals in shelters; and (5) *to require shelters to care for all pets*.

*The author argues that too many adoptable animals are euthanized by shelters and that the proposed changes will decrease the frequency of this tragedy.*

Further, the author argues that taxpayers who own legally allowed pets other than cats and dogs should be treated the same as taxpayers who own cats and dogs.<sup>160</sup>

Consistent with the statutory scheme, the Parameters and Guidelines expressly contemplate an animal's health changing over the course of impoundment from "treatable" to "adoptable." Section IV.(B)(8) of the Parameters and Guidelines allows reimbursement for the initial physical examination of a stray or abandoned animal to determine the animal's baseline health status and classification as "adoptable, treatable, or non-rehabilitatable." The Parameters and Guidelines further authorize reimbursement for the administration of a wellness vaccine to "treatable" or "adoptable" animals, veterinary care to stabilize and/or relieve the suffering of a "treatable" animal, and veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a "treatable" animal until the animal becomes "adoptable."

Even with veterinary care, the condition of the animal can change during the increased holding period and the animal can become non-rehabilitatable. If that occurs, the animal is not "adoptable" or "treatable" and may be euthanized under the law. Therefore, to deny reimbursement for the costs incurred during the increased holding period for an animal that becomes non-rehabilitatable and that has to be euthanized during, but before the end of, the increased holding period conflicts with the test claim statute and the Parameters and Guidelines. The Commission finds that reimbursement is required under these circumstances.

Therefore, to the extent the Controller's reduction includes costs incurred for space and facilities acquisition (Finding 2) care and maintenance (Finding 3), necessary and prompt veterinary care (Finding 8), and equipment and procurement (Finding 9) for dogs, cats, and other animals that became non-rehabilitatable and were euthanized during, but before the expiration of, the increased holding period, the reduction is incorrect as a matter of law.

3. The Commission and the Controller are bound by the *Purifoy* decision and, thus, the Controller's exclusion of animals that were euthanized too early because Saturday was counted as a business day for the required holding period, is correct as a matter

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<sup>160</sup> Senate Judiciary Committee Analysis of S.B. 1785 (1997-1998 Regular Session) (Hearing Date: April 21, 1998), page 3-4. Emphasis added.

of law. However, the Controller’s recalculation of costs using an average number of reimbursable days is incorrect as a matter of law to the extent it results in an exclusion of “eligible animals” held for the time required under *Purifoy*.

As indicated above, the Controller only included as eligible animals those dogs, cats, and other animals “*euthanized after the holding period.*”<sup>161</sup> Animals may have been euthanized during the holding period because of claimant’s misinterpretation of the required holding period in conflict with the Court of Appeal’s decision in *Purifoy*, which held that Saturday is not a “business day” for purposes of calculating the required holding period under the test claim statutes before a stray or abandoned dog can be adopted or euthanized.<sup>162</sup> Before the decision was issued, many local agencies were operating under the assumption that Saturday was a “business day” that could be counted as part of the holding period, which resulted in the disposal of some animals at least one day too early.<sup>163</sup> Pursuant to the *Purifoy* decision, the Controller excluded those animals from the number of “eligible animals that die during the holding period or are ultimately euthanized,” because they were disposed of at least one day too early.

The Commission finds that the court’s interpretation of “business day” in *Purifoy* is binding, and that the Controller’s exclusion of Saturday as a business day when calculating the increased holding period is correct as a matter of law. Thus, except in the circumstances described below, the Controller’s exclusion of animals that were euthanized too early because Saturday was counted as a business day for the required holding period, is also correct as a matter of law. However, the Controller’s recalculation of costs for space and facilities acquisition costs (Finding 2), care and maintenance (Finding 3), necessary and prompt veterinary care (Finding 8), and equipment procurement (Finding 9)<sup>164</sup> using an average number of reimbursable days is incorrect as a matter of law to the extent it results in an exclusion of “eligible animals” held for the time required under *Purifoy*.

- a) *The court’s interpretation of “business day” in Purifoy is binding and, thus, the Controller’s exclusion of Saturday as a business day when calculating the increased holding period is correct as a matter of law. Therefore, the exclusion of animals that were euthanized too early because Saturday was counted as a business day for the required holding period, is also correct as a matter of law.*

The court in *Purifoy* held that Saturday is not a “business day” for purposes of calculating the required holding period. In that case, Plaintiff Veena Purifoy’s dog Duke was impounded on a Thursday, and adopted the following Wednesday by a new owner (Duke was returned to Purifoy). The shelter, Contra Costa County Animal Services, counted the required holding

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<sup>161</sup> Exhibit A, IRC, page 32 (Final Audit Report).

<sup>162</sup> *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

<sup>163</sup> Exhibit B, Controller’s Late Comments on the IRC, page 18.

<sup>164</sup> Exhibit A, IRC, page 60 (Final Audit Report), “For the purposes of this audit, this [*Purifoy*] affected our calculations of allowable costs for Finding 2 (overstated space and facilities acquisition costs), Finding 3 (unallowable care and maintenance costs), Finding 8 (misstated necessary and prompt veterinary care costs), and Finding 9 (misstated equipment procurement costs).”

period for Duke under section 31108 beginning Friday (the day after impoundment), Saturday (day 2), Tuesday (day 3), and Wednesday (day 4). The shelter was closed on Sunday and Monday, and did not count those as business days, by its own admission.<sup>165</sup> The court examined the meaning of “business days” elsewhere in state law and in case law, and found that sometimes “business day” includes Saturdays, but sometimes it does not. The court reasoned that the purpose of the statute was to promote a longer holding period for animal adoption and redemption, and that excluding Saturday as a business day would generally mean extending the holding period by one day. Thus, the court held “in light of our obligation to choose a construction that most closely comports with the Legislature’s intent and promotes, rather than defeats, the statute’s general purposes, we conclude that ‘business days’ in section 31108(a) means Monday through Friday, the meaning most commonly used in ordinary discourse.”<sup>166</sup> The court applied this interpretation to the case of Duke, and concluded that the shelter in question had not held the animal for the required number of business days before permitting his adoption to a new owner.<sup>167</sup>

Here, applying the *Purifoy* decision, the Controller determined that the number of “eligible animals” was overstated, because the claimant incorrectly calculated the holding period to include Saturdays and thus euthanized at least some number of animals one day too early. For example, a dog impounded on a Thursday, in a shelter that stays open weekend hours, would be subject to a four day holding period beginning on Friday, excluding Saturday and Sunday, and through the close of business on Wednesday; if the shelter counted Saturday as a business day, the holding period for the same dog would end a day earlier. The Controller maintains that application of the *Purifoy* decision is appropriate because the decision clarified the legal definition of a business day “as of the date that the applicable statute was enacted in 1998.”<sup>168</sup> The Controller further explains:

We acknowledge that many animal shelters were operating under the assumption that they could count Saturday as a business day to calculate the holding period of an animal. However, the court’s decision declared that this assumption was incorrect.<sup>169</sup>

The claimant strenuously protests the Controller’s application of the *Purifoy* holding. The claimant maintains that its calculation of the holding period was based on a reasonable interpretation of the test claim statute and the Parameters and Guidelines, and that the Controller’s application of the *Purifoy* holding to recalculate the increased holding period, and the resulting adjustment to the population of eligible animals, is an unfair and unreasonable retroactive application of the law. The claimant notes that “*Purifoy* is not a decision of the

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<sup>165</sup> *Purifoy v. Howell* (2010) 183 Cal.App.4th 166, 171-172.

<sup>166</sup> *Purifoy v. Howell* (2010) 183 Cal.App.4th 166, 182.

<sup>167</sup> *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

<sup>168</sup> Exhibit A, IRC, page 63 (Final Audit Report).

<sup>169</sup> Exhibit A, IRC, page 64 (Final Audit Report).

Commission nor is it a decision to which the Commission was a party.”<sup>170</sup> Additionally, the claimant notes that there has been no subsequent amendment to the Parameters and Guidelines, or request for a new test claim decision, and therefore the effect of the decision on the Parameters and Guidelines has not been analyzed by the Commission.<sup>171</sup>

The claimant argues that although judicial decisions are generally given retroactive effect because the court is said to interpret the law as it always was, rather than to alter it, there are several exceptions to the general rule which apply in this instance.<sup>172</sup> Specifically, claimant asserts that the change is procedural, not substantive; that retroactive application of *Purifoy* would produce unjust results with respect to local governments that are subject to audit; and that retroactive application cannot achieve the goal of extending the holding period for animals long since retrieved, adopted, or euthanized.<sup>173</sup> Furthermore, the claimant argues that the Legislature has, by enacting Statutes 2011, chapter 97, since clarified by subsequent statute that a “business day” for purposes of the relevant Food and Agriculture Code sections “includes any day that a public or private shelter is open to the public for at least four hours, excluding state holidays.” The claimant asserts that this legislative change was an attempt to correct the interpretation of *Purifoy*.<sup>174</sup> The claimant argues that these precedents provide “sufficient reason for the Commission to reverse the SCO as to the retroactive application of the *Purifoy* case to the instant audit and reimburse any and all attendant costs.”<sup>175</sup>

It is undisputed that the Commission was not a party to the *Purifoy* matter, and that the court did not expressly address the effect of its decision on mandate reimbursement. And, as both the claimant and the Controller acknowledge, there has been no amendment to the Parameters and Guidelines, and no request for amendment.<sup>176</sup> It is also undisputed that the Commission did not define “business day” as used in the plain language of the test claim statutes in either the Test Claim Decision or the Parameters and Guidelines.

However, the court’s interpretation of “business day” is binding. The interpretation of a statute is an exercise of the judicial power the Constitution assigned to the courts, and constitutes the authoritative statement of what the statute meant before as well as after the decision of the case giving rise to that construction.<sup>177</sup> This is why judicial decisions are normally said to have

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<sup>170</sup> Exhibit A, IRC, page 3.

<sup>171</sup> Exhibit A, IRC, page 3.

<sup>172</sup> Exhibit A, IRC, page 3.

<sup>173</sup> Exhibit A, IRC, page 61 (citing *Camper v. Workers’ Comp. Appeals Bd.* (1992) 3 Cal.4th 679).

<sup>174</sup> Exhibit A, IRC, page 6.

<sup>175</sup> Exhibit A, IRC, page 6.

<sup>176</sup> Exhibit A, IRC, page 3; Exhibit B, Controller’s Late Comments on the IRC, page 17.

<sup>177</sup> *McClung v. Employment Development Department* (2004) 34 Cal.4th 467, 473; *Carter v. California Department of Veteran Affairs* (2006) 38 Cal.4th 914, 922.

retroactive effect, because the court is interpreting the law, rather than making new law.<sup>178</sup> Moreover, where a judicial decision is limited to prospective effect, the court will exercise equitable authority and, based on the facts of a particular case, will so state that its decision operates prospectively only. Indeed, in the principal case cited by the claimants discussing retroactivity, the court explains that “[a] *court* may decline to follow the standard rule when retroactive application of a decision would raise substantial concerns about the effects of the new rule on the general administration of justice, or would unfairly undermine the reasonable reliance of parties on the previously existing state of the law.”<sup>179</sup> “In other words,” the Court continued, “*courts* have looked to the ‘hardships’ imposed on parties by full retroactivity, permitting an exception only when the circumstances of a case draw it apart from the usual run of cases.”<sup>180</sup> Unlike the courts, the Commission’s jurisdiction is limited, as a quasi-judicial agency created by statute, and the Commission has no authority to do equity.<sup>181</sup> Absent a statement by the court that *Purifoy* should be limited in its application, the Commission and the Controller are bound to apply the court’s definition of “business day” for purposes of the test claim statute particularly where, as here, it does not conflict with the Parameters and Guidelines. Under the doctrine of stare decisis, all tribunals exercising inferior jurisdiction are required to follow decisions of courts exercising superior jurisdiction.<sup>182</sup>

Furthermore, even though *Purifoy* only directly and expressly defines “business day” for purposes of section 31108 (the holding period for dogs), the court’s analysis and conclusion apply with equal force to sections 31752 and 31753 (holding periods for cats and for “other animals,” respectively). The California Supreme Court has declared that “[a] statute that is modeled on another, and that shares the same legislative purpose is in *pari materia* with the other, and should be interpreted consistently to effectuate congressional intent.”<sup>183</sup> Accordingly, Food and Agriculture sections 31752 and 31753 should be interpreted consistently with section 31108, because all three code sections provide for the same holding period for different animals, and all three were enacted within the test claim statute.

Moreover, even though the Legislature amended the code after the decision in *Purifoy* was issued to state that any day that a shelter is open for four or more hours is a “business day,” this later amendment by the Legislature cannot be interpreted as the Legislature’s declaration of the original existing law. When the court “‘finally and definitively’ interprets a statute, the Legislature does not have the power to then state that a later amendment merely declared

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<sup>178</sup> See *Newman v. Emerson Radio Corp.*, (1989) 48 Cal.3d 973, 978 (“The general rule that judicial decisions are given retroactive effect is basic in our legal tradition.”).

<sup>179</sup> *Newman v. Emerson Radio Corp.*, (1989) 48, Cal.3d 973, 983, emphasis added.

<sup>180</sup> *Newman v. Emerson Radio Corp.*, (1989) 48, Cal.3d 973, 983, emphasis added.

<sup>181</sup> *Ferdig v. State Personnel Board* (1969) 71 Cal.2d 96, 103-104.

<sup>182</sup> *Auto Equity Sales, Inc. v. Superior Court of Santa Clara County* (1962) 57 Cal.2d. 450, 454.

<sup>183</sup> *American Airlines, Inc. v. County of San Mateo* (1996) 12 Cal.4th 1110, 1129.

existing law.”<sup>184</sup> The later amendment goes into effect only when the statute is operative and effective, in this case on January 1, 2012, many years after the fiscal years at issue in this IRC.

Accordingly, the Controller’s exclusion of Saturday as a business day when calculating the increased holding period is correct as a matter of law. Thus, the exclusion from the population of “eligible animals” those animals that were euthanized too early because Saturday was counted as a business day for the required holding period, is also correct as a matter of law.

*b) However, the Controller’s recalculation of costs for space and facilities acquisition (Finding 2), care and maintenance (Finding 3), necessary and prompt veterinary care (Finding 8), and equipment procurement (Finding 9) using an average number of reimbursable days is incorrect as a matter of law to the extent it results in an exclusion of “eligible animals” held for the duration required under Purifoy.*

The Parameters and Guidelines provide for a formula for reimbursement of care and maintenance that requires multiplying the cost per animal per day by the number of “eligible animals,” and by “each reimbursable day.” But the actual number of calendar days of the holding period is not a constant, as it depends on the day of impoundment. The Parameters and Guidelines state that for dogs and cats the reimbursable holding period “shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment” (four business days for shelters that choose to make animals available for owner redemption on a weekend day or weekday evening). For “other animals,” the reimbursable holding period is four or six business days from the day after impoundment, because prior law did not define a specific holding period.<sup>185</sup>

Assuming a local agency, like the claimant, makes dogs and cats available for owner redemption on a weekend day or weekday evening and is thus subject to only the four business day holding period for dogs and cats, the increased holding period operates as follows (the 72 hour holding period for dogs and cats under prior law is shaded in each case, and the day of impoundment is indicated by “Imp”):

Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs
Imp	One	Two	Three	Four						
	Imp	One	Two	Three			Four			
		Imp	One	Two			Three	Four		
			Imp	One			Two	Three	Four	
				Imp			One	Two	Three	Four
					Imp		One	Two	Three	Four
						Imp	One	Two	Three	Four

<sup>184</sup> *McClung v. Employment Development Department* (2004) 34 Cal.4th 467, 473; *Carter v. California Department of Veteran Affairs* (2006) 38 Cal.4th 914, 922.

<sup>185</sup> Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 6.

The chart does not count Saturday as a business day, in accordance with *Purifoy*.<sup>186</sup> As it plainly appears, the *increased* holding period for dogs and cats ranges from two to four calendar days, depending on the day of the week that an animal is first impounded. An animal impounded on a Monday or Sunday would be subject to a two day increased holding period, while an animal impounded on a Thursday or a Friday would be subject to a four day increased holding period, because Saturday and Sunday cannot be counted.

For a local agency subject to the shortened four day holding period for “other animals,” the number of “reimbursable days” is as follows:

Mon	Tues	Wed	Thurs	Fri	Sat	Sun	Mon	Tues	Wed	Thurs	Fri
Imp	One	Two	Three	Four							
	Imp	One	Two	Three			Four				
		Imp	One	Two			Three	Four			
			Imp	One			Two	Three	Four		
				Imp			One	Two	Three	Four	
					Imp		One	Two	Three	Four	
						Imp	One	Two	Three	Four	

Again, this chart does not count Saturday and Sunday as business days, consistently with *Purifoy*. If the animal is impounded on a Monday, the reimbursable increased holding period is four calendar days. If the animal is impounded on a Saturday, the reimbursable increased holding period is five calendar days. If the animal is impounded on a Tuesday, the reimbursable increased holding period is seven calendar days because Saturday and Sunday cannot be counted.

When auditing and recalculating the number of reimbursable days pursuant to *Purifoy*, the Controller did not include either Saturday, Sunday, or other days that the agency was closed as a business day. And, like the claimant,<sup>187</sup> and without explanation, Controller calculated an *average* increased holding period for all dogs and cats to be three days, and the average increased holding period for all other “eligible” animals to be six days, and did not state the total number of reimbursable days for each eligible animal.<sup>188</sup>

However, even if the increased holding period averages three days for dogs and cats, or six days for other animals, the Parameters and Guidelines do not provide for reimbursement based on an average number of days. The Controller’s recalculation may also result in the exclusion of animals that are euthanized during the Controller’s defined “average” holding period but which have been held for the period required by law as set out in *Purifoy*. For example, as explained

<sup>186</sup> *Purifoy v. Howell* (2010) 183 Cal.App.4th 166.

<sup>187</sup> See, e.g., Exhibit A, IRC, pages 741-742. The reimbursement claims claimed two reimbursable days for all dogs and cats, and four reimbursable days for all “other animals,” and made no attempt to state the total number of reimbursable days for each eligible animal.

<sup>188</sup> Exhibit A, IRC, pages 21-24.

above, the Controller applied an increased holding period for dogs and cats of three days, after which the animal may be euthanized. However, if a stray or abandoned dog or cat is impounded on a Monday or Sunday, the actual increased holding period under the law is two calendar days, and not three days, and the dog or cat may be euthanized on day three (a day before the Controller's average and, thus, as "during the holding period" as defined by the Controller). Similarly, for "other animals," the Controller applied an increased holding period of six days. However, if a stray bird or rabbit is impounded on a Monday, the actual increased holding period under the law is four calendar days, and not six days, and the bird or rabbit may be euthanized on day five (a day before the Controller's average and, thus, "during the holding period" as defined by the Controller). Similarly for "other animals," an animal impounded on a Saturday has an increased holding period of five days under *Purifoy* and may be euthanized on day six, a Friday consistent with the mandated program.

Under these circumstances, the Controller's recalculation and use of the average number of reimbursable days is incorrect as a matter of law to the extent it results in an exclusion of "eligible animals" held for the duration required by law.

4. The remaining exclusions from the population of "eligible animals" are correct as a matter of law.

To the extent that the Controller excludes from the population of "eligible animals" dogs, cats, and other animals that were owner-relinquished, the Test Claim Decision provides that although such animals are required to be held during the holding period if accepted, the test claim statute does not require local agencies to accept owner-relinquished animals.<sup>189</sup> Accordingly, the Parameters and Guidelines provide for reimbursement only for stray or abandoned animals.<sup>190</sup> This exclusion is consistent with the Parameters and Guidelines and the test claim statute, and is therefore correct as a matter of law.

To the extent that the Controller excludes dogs, cats, and other animals that were ultimately adopted, transferred, rescued, or redeemed, this is consistent with the Test Claim Decision finding that local agencies have fee authority to recoup costs of care and maintenance for animals that are adopted or redeemed, or released to a nonprofit animal rescue organization.<sup>191</sup> This exclusion from "eligible animals" is therefore correct as a matter of law.

To the extent that the Controller excludes dogs, cats, and other animals that were deceased on arrival at the shelter, such animals are expressly excluded from reimbursement by the Parameters and Guidelines since these animals did not die *during* the increased holding period and were not ultimately euthanized. Moreover, no costs for care and maintenance during the increased holding period were incurred for such animals. This exclusion is therefore consistent with the Parameters and Guidelines, and is correct as a matter of law.

To the extent that the Controller excludes dogs, cats and other animals that were euthanized as requested by owners or if euthanasia was required, the Test Claim Decision states that local

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<sup>189</sup> Exhibit X, Test Claim Decision, adopted January 25, 2001, page 19.

<sup>190</sup> Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 6.

<sup>191</sup> Exhibit X, Test Claim Decision, adopted January 25, 2001, page 31.

agencies were not required to accept owner-relinquished animals<sup>192</sup> and the Parameters and Guidelines expressly prohibit reimbursement for the activity of euthanizing an animal.<sup>193</sup> Therefore, this population exclusion is consistent with the Test Claim Decision and Parameters and Guidelines, and is correct as a matter of law.

To the extent that the Controller excludes “Dogs, cats, and other animals that were euthanized for humane reasons (usually on day 1)” and “Dogs, cats, and other animals that were suffering from a serious illness or severe injury (usually euthanized on day 1 or died on day 1), as noted above, Food and Agriculture Code section 17006 provides that the holding period does not apply to animals that are irremediably suffering from a serious illness or severe injury or to newborn animals that need maternal care and have been impounded without their mothers. Such animals may be euthanized without being held for owner redemption or adoption. However, Food and Agricultural Code section 17005 provides, in pertinent part: “It is the policy of the state that no treatable animal should be euthanized. A treatable animal shall include any animal that is not adoptable but that could become adoptable with reasonable efforts.” And, as discussed above, the Parameters and Guidelines contemplate an animal’s treatable or adoptable status changing within the course of the holding period, even with veterinary care. Thus, to the extent an animal is initially deemed treatable but then later euthanized during the increased holding period, the law requires reimbursement for care and maintenance costs during the increased holding period. However, to the extent the exclusion includes animals euthanized prior to the increased holding period (or on day one for birds and other animals), these exclusions are consistent with the Parameters and Guidelines and therefore are correct as a matter of law.

To the extent that the Controller excludes “Newborn animals that need maternal care and were impounded without their mothers (usually died or were euthanized within the first few days; the excluded categories included ‘Unweaned’ or ‘8 weeks unsustainable’),” the Parameters and Guidelines expressly exclude such animals from reimbursement, referencing Food and Agriculture Code section 17006.<sup>194</sup> This exclusion is thus correct as a matter of law.

To the extent that the Controller excludes dogs and cats that died in the shelter’s kennels *outside the increased* holding period, meaning within the first few days of the holding period required under prior law, or *after* the required holding period; and “other animals” that died in the shelter’s kennels after the increased holding period.<sup>195</sup> The Commission finds that the exclusion of stray or abandoned dogs and cats that die within the holding period *required by prior law* is correct as a matter of law, since that requirement was not new and determined to be reimbursable in the Test Claim Decision. No reimbursement for the care and maintenance of a stray or abandoned dog or cat is required until *after* the first three days from the day of capture as follows:

For stray and abandoned dogs and cats, the increased holding period is the difference between three days from the day of capture, and either four or six

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<sup>192</sup> Exhibit X, Test Claim Decision, adopted January 25, 2001, page 19.

<sup>193</sup> Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 13.

<sup>194</sup> Exhibit X, Parameters and Guidelines, adopted February 28, 2002, page 8.

<sup>195</sup> Exhibit A, IRC, page 689.

business days from the day after impoundment. Eligible claimants are not entitled to reimbursement for the first three days of that period.<sup>196</sup>

Thus, if a stray or abandoned dog or cat dies before the increased holding period begins, reimbursement is not required.

The Commission also finds that the Controller's exclusion of animals that died after the increased holding period is consistent with the Parameters and Guidelines and is correct as a matter of law. The Parameters and Guidelines provide for reimbursement for dogs and cats, and other animals, that died during the increased holding period or were ultimately euthanized after the increased holding period.<sup>197</sup> Reimbursement is limited to: stray or abandoned dogs and cats and other animals are subject to reimbursement because their owners are not known, and cannot have fees levied against them; animals that are not adopted during the holding period, but are "ultimately euthanized" when the holding period expires, are subject to reimbursement on the theory that there is no new owner or redeemed owner from whom fees could be exacted; both of these situations were contemplated in the test claim decision and animals that die *during* the increased holding period.<sup>198</sup> And with respect to animals that die during the increased holding period, this issue arose during the consideration of Parameters and Guidelines, when the County of Fresno filed comments requesting reimbursement for the care and maintenance of stray or abandoned animals that die while being held pending adoption or euthanasia. As discussed above, the County requested reimbursement for animals that "die while being held pending adoption or euthanization [sic]."<sup>199</sup>

The Commission approved the request, clarifying that increased costs for the care and maintenance of animals that die during the increased holding period are eligible for reimbursement as follows:

[S]taff has inserted language in Sections IV (B) (1), (2), (3), (4), and (9) of the proposed Parameters and Guidelines clarifying that increased costs for the care and maintenance of animals that die during the increased holding period, and for providing "necessary and prompt veterinary care" to animals that die during the holding period are eligible for reimbursement.<sup>200</sup>

The Parameters and Guidelines, however, do not authorize reimbursement for animals that continue to be held by the local agency for adoption longer than the holding period and die *thereafter*. The Parameters and Guidelines are binding, and no requests to amend the Parameters and Guidelines have been filed. Thus, the Controller's interpretation is consistent with the plain language of the Parameters and Guidelines. Based on the foregoing, the Commission finds that this reduction of eligible animals on these grounds is correct as a matter of law.

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<sup>196</sup> Exhibit X, Parameters and Guidelines Analysis, adopted February 28, 2002, page 7.

<sup>197</sup> Exhibit X, Parameters and Guidelines, adopted February 28, 2002, pages 6; 8.

<sup>198</sup> Exhibit X, Test Claim Decision, pages 19-20; 30-31. Emphasis added.

<sup>199</sup> Exhibit X, Parameters and Guidelines Analysis, adopted February 28, 2002, page 6.

<sup>200</sup> Exhibit X, Parameters and Guidelines Analysis, adopted February 28, 2002, pages 7-8.

**C. The Controller’s Reduction in Finding 2 Relating to Facilities Construction Costs Based on the Period of Reimbursement for the Increased Holding Period for Dogs and Cats Is Incorrect as a Matter of Law. However, the Remaining Grounds for Reduction Are Correct as a Matter of Law, and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support, Except as Provided in Section B. of This Decision.**

The Commission finds above that the *Purifoy* decision applies to this claim, but that the Controller’s recalculation under its interpretation *Purifoy* may have resulted in the exclusion of “eligible animals” used to calculate reimbursement for several activities, including facilities construction and space acquisition and that the other reasons for the exclusion of eligible animals are partially incorrect. Here, the Commission analyzes the remaining alternative reasons in Finding 2 for reduction of this activity stated in the audit report.

The Controller reduced costs claimed for construction or acquisition of new animal shelter space for fiscal years 1998-1999, 1999-2000, and 2000-2001 by a total of \$224,685. These costs were claimed based on the approval of plans and specifications claimant’s city council for construction of 6,700 square feet of additional kennel space, adoption gallery, night deposit area, get-acquainted room, and grooming and laundry rooms. The project also included an outside concrete pad for the freezer unit and filling the existing loading ramp to provide better access and additional parking space. On January 4, 2000, the claimant awarded the project to a contractor and the project was completed during fiscal year 2000-2001.<sup>201</sup>

For fiscal year 1998-1999, the Controller reduced costs claimed finding that the period of reimbursement for costs relating to the increased holding period for dogs and cats did not begin until fiscal year 1999-2000 (beginning July 1, 1999) and only costs for “other animals” were reimbursable for the 1998-1999 fiscal year (beginning January 1, 1999). This resulted in a reduction from \$40,633 to \$248, based on the proportion of “other animals” that were eligible for reimbursement, as compared to the total number of animals for that period (January 1, 1999 to June 30, 1999). For fiscal year 1999-2000, the Controller reduced costs on the basis of a lack of supporting documentation for the total population of animals, and exclusions from the population of eligible animals pursuant to the Parameters and Guidelines, including the interpretation of *Purifoy*, as discussed above.<sup>202</sup> This resulted in reductions of \$159,544 and \$24,756 for fiscal years 1999-2000 and 2000-2001, respectively.

The Parameters and Guidelines authorize reimbursement for facilities construction of shelter space based on the number of animals that must be housed during the increased holding period, excluding any animals redeemed by their owners or adopted, for which there is fee authority sufficient to fund the costs of the program.<sup>203</sup> Based on these exclusions, reimbursement is

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<sup>201</sup> Exhibit A, IRC, page 27.

<sup>202</sup> *Purifoy*, *supra*, 183 Cal.App.4th 166.

<sup>203</sup> See Exhibit B, Controller’s Late Comments on the IRC, pages 75-76 [Test Claim Decision, CSM-9811, pages 29-30 (Discussing fee authority for animals redeemed by their owners or adopted by new owners, and the resulting absence of “costs mandated by the state” pursuant to Government Code section 17556(f).)].

calculated by a ratio of the number of animals that die during the increased holding period or are ultimately euthanized after the holding period (i.e., those not adopted or redeemed) to the total population of animals housed at the facility. That ratio is then multiplied by all costs incurred by the claimant applicable to animal shelter construction to determine pro rata reimbursement of construction costs.

1. The Controller's reduction of construction costs for fiscal year 1998-1999 is incorrect as a matter of law.

For fiscal year 1998-1999, claimant requested reimbursement for \$40,633 for design and planning costs to acquire or construct sufficient space to comply with the mandated new or increased holding periods for dogs and cats, and other animals.<sup>204</sup> The Controller reduced those design and planning costs claimed by \$40,385, based on the Controller's finding that the test claim statute and the Parameters and Guidelines only authorize reimbursement for "other animals," and not dogs and cats, for the period between January 1, 1999 and June 30, 1999.<sup>205</sup> The Controller relies on the following language in Section III. of the Parameters and Guidelines:

However, except for the amendments to Food and Agriculture Code sections 31108 and 31752, Statutes of 1998, Chapter 752 became operative and effective on January 1, 1999. Therefore, except for the amendments to Food and Agriculture Code sections 31108 and 31752, the costs incurred for Statutes of 1998, Chapter 752 are eligible for reimbursement on or after January 1, 1999.

Section 21 of Statutes of 1998, Chapter 752 establishes an operative date of July 1, 1999 for the amendments to Food and Agriculture Code section 31108 (holding period for stray dogs) and Food and Agriculture Code section 31752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code sections 31108 and 31752, as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.<sup>206</sup>

Accordingly, the Controller concludes that any construction costs or facilities acquisition costs incurred to provide additional space to comply with the increased holding period for dogs and cats would not be reimbursable until July 1, 1999, the operative date of the code sections governing the holding period for dogs and cats.

The claimant argues that the Controller is misinterpreting the period of reimbursement for construction of new facilities, arguing that all construction costs based on the mandate are eligible for reimbursement beginning January 1, 1999:

The SCO takes the position that the increased number of animals for which the costs were incurred between January 1, 1999, and June 30, 1999, should not include the costs for dogs and cats. The Ps & Gs did not suggest that that six month period should limit the state's share of the costs to only considering

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<sup>204</sup> Exhibit A, IRC, pages 106-108.

<sup>205</sup> Exhibit A, IRC, pages 29-30.

<sup>206</sup> Exhibit B, Controller's Late Comments on the IRC, page 108 (Corrected Parameters and Guidelines, dated March 20, 2002).

eligible construction costs for “other animals.” Indeed, in no place is there any reference to removing the number of dogs and cats from determining what construction costs should be reimbursed. The City requests the Commission recalculate the costs for FY 1998-99 and restore the cost claimed by the City for that period.

In addition, the claimant argues that reimbursement is permitted, under the Commission’s regulations, for “the most reasonable methods of complying with the activities determined by the Commission to constitute reimbursable state mandated activities,” and that the Commission’s Parameters and Guidelines Decision instructed claimants that “in order...to be entitled to reimbursement for construction of new buildings, the claimants will have to show at the parameters and guidelines phase that construction of new buildings occurred as a direct result of the mandated activities and was the most reasonable method of complying with the mandated activities.”<sup>207</sup>

The Commission finds that the Controller’s reduction for fiscal year 1998-1999 is inconsistent with the Parameters and Guidelines, and is therefore incorrect as a matter of law. Although the Parameters and Guidelines provide that reimbursement for costs incurred under Food and Agriculture Code sections 31108 and 31752 are eligible for reimbursement on or after July 1, 1999, the Parameters and Guidelines also state that reimbursement for all other requirements, including the reimbursable activity of “Acquisition of Additional Space and/or Construction of New Facilities” for all animals, begins January 1, 1999, as follows:

*Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.*<sup>208</sup>

Under the rules of interpretation, when the language allows for more than one reasonable construction, the courts look to the legislative history of a statute or regulation to determine what was intended.<sup>209</sup> In this case, the Commission approved reimbursement for “Acquisition of Additional Space and/or Construction of New Facilities” on the ground that such activities were reasonably necessary to comply with the new mandated holding period for all animals. The staff analysis for the August 23, 2001 hearing states the following:

The claimants, and several interested parties, request reimbursement for the construction of new facilities and/or remodeling and renovation of existing

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<sup>207</sup> Exhibit A, IRC, pages 7-8 [Quoting Test Claim Decision, CSM-9811, page 27.].

<sup>208</sup> Exhibit X, Corrected Parameters and Guidelines, March 20, 2002, page 3, emphasis added.

<sup>209</sup> *Wells v. One2One Learning Foundation* (2006) 39 Cal.4th 1164, 1190; see also *Butts v. Board of Trustees of the California State University* (2014) 225 Cal.App.4th 825, 835, where the court stated that “The rules of statutory construction also govern our interpretation of regulations promulgated by administrative agencies.”

facilities to comply with the increased holding periods for dogs, cats, and other specified animals. [Footnote omitted.]

For example, the County of Los Angeles states that facility construction and/or renovation is reasonably necessary because adequate space is required to accommodate animals under the new holding period; to isolate infected animals in order to prevent the spread of disease; to provide increased animal housing in a safe manner, meeting local building codes and zoning ordinances; and to prevent fighting, starvation, and other care problems. [Footnote omitted.]

The County of San Diego states that the test claim legislation in Civil Code sections 1834, 1846, and 2080 require that adequate shelter be provided to impounded animals. The County contends that adequate shelter was construed at an American Humane Association conference as “housing that is appropriate for species, age, and size. The environment must meet temperature, health and safety requirements of the animal.” The County further contends that the holding period of the test claim legislation resulted in a greater number of stray animals being housed in public shelters. Thus, they state that many shelters renovated and installed different and/or supplementary enclosures and temperature control/ventilation systems in order to provide “adequate shelter.” [Footnote omitted.]

The State Controller’s Office states that the parameters and guidelines should require a certification from the claimant to ensure that construction or remodeling was required by the test claim legislation.

*Staff finds facility construction, renovation, and/or remodeling is reasonably necessary to provide appropriate space necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are ultimately euthanized.* [Emphasis added.]

The test claim legislation required, for the first time, that local agencies hold rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property for four to six business days from the day of impoundment. In addition, the test claim legislation increased the holding period for dogs and cats. Thus, local agencies are required to hold more animals, for a longer period of time.

However, to ensure that the construction of new facilities, or the remodeling/renovation of existing facilities is directly related to this mandated program, staff included language in the Proposed Parameters and Guidelines requiring eligible claimants to submit documentation with their reimbursement claims evidencing that the governing board (in the case of new construction) or a delegated representative (in the case of a remodel/renovation job) made findings that the construction and/or renovation was required because of the increased holding periods, and was the most feasible solution. The Proposed Parameters and Guidelines state the following:

[¶¶]

In addition, the Commission's Statement of Decision limited reimbursement for care and maintenance to impounded stray dogs, cats, and other specified animals that are *ultimately euthanized*. Thus, the Proposed Parameters and Guidelines clarify that eligible claimants are only entitled to reimbursement for the proportionate share of actual costs to plan, design, construct or remodel/renovate in a given year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in the test claim legislation that are ultimately euthanized to the total population of animals housed in the facility.<sup>210</sup>

The staff analysis further states that the *activities associated with the holding period for stray dogs and cats* begins on or after July 1, 1999 because of delayed operative date for those code sections, but the period of reimbursement for all other reimbursable activities begins January 1, 1999, the effective date of the test claim statute as follows:

Claimant contends that the period of reimbursement begins on September 23, 1998, the *enactment* date of the test claim legislation. [Footnote omitted.] Staff disagrees with the claimant's contention.

With the exception of Section 21 of the test claim legislation (Statutes of 1998, Chapter 752), the test claim legislation became operative and effective on January 1, 1999. Section 21 established a delayed operative date of July 1, 1999 for the holding period for stray dogs and cats (Food & Agr. Code, §§ 31108, 31752). The test claim legislation does not contain an urgency clause. [Citation omitted.]

Providing for reimbursement *before* the effective date of a statute, as proposed by claimant, conflicts with article IV, section 8 of the California Constitution. That section, and California courts interpreting that section, provide that a statute becomes operative on one of three dates. If the legislation contains an urgency clause, it becomes effective immediately upon the Governor's signature and transmittal to the Secretary of State. If the legislation does not contain an urgency clause, it becomes effective on January first following the date the Governor signed the bill. A bill can also contain a delayed operative date, where it goes into effect on January first, but does not become operative until a later date. Until a statute becomes effective and operative, it has no force for any purpose. [Citation omitted.]

Accordingly, section III, Period of Reimbursement, of staff's Proposed Parameters and Guidelines states that *the period of reimbursement for the activities associated with the holding period for stray dogs and cats begins on or*

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<sup>210</sup> Exhibit X, Staff's Proposed Parameters and Guidelines, Item 8, August 23, 2001 Commission Hearing, pages 7-9.

*after July 1, 1999, and the period of reimbursement for all other reimbursable activities begins on or after January 1, 1999.*<sup>211</sup>

Therefore, under Section IV. of the Parameters and Guidelines, the period of reimbursement for the activities associated with the holding period for dogs and cats (i.e., care and maintenance of dogs and cats that die during the increased holding period or are ultimately euthanized, and the activities associated with using a four business day holding period by making the animal available for owner redemption or establishing a procedure to enable owners to reclaim their animals by appointment) begin July 1, 1999. Reimbursement for all other reimbursable activities (acquisition or construction of additional space, remodeling/renovating existing facilities, verifying whether a cat is feral or tame, lost and found lists, maintaining non-medical records, and providing necessary and prompt medical care) begins on the effective date of the 1998 test claim statute, January 1, 1999.

Accordingly, the Controller's reduction of construction costs in proportion to the total number of dogs and cats housed at the shelter during the period between January 1, 1999 and June 30, 1999 is inconsistent with the Parameters and Guidelines and is incorrect as a matter of law. Costs should be reinstated consistently with proportionate share of actual costs required to plan, design, acquire, and/or build facilities based on the pro rata representation of all eligible animals to the total population of animals housed in the facilities during the entire holding period.

2. The Controller's reduction of construction costs for fiscal years 1999-2000 and 2000-2001, based on pro rata representation of eligible animals to the total population of animals not supported by documentation, is correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support, except as provided in section B. of this Decision.

For fiscal years 1999-2000 and 2000-2001, the Controller reduced costs on the basis of a lack of supporting documentation for the total population of animals, and exclusions from the population of eligible animals pursuant to the Parameters and Guidelines, including the interpretation of *Purifoy*, as discussed above. This resulted in reductions of \$159,544 and \$24,756 for fiscal years 1999-2000 and 2000-2001, respectively.<sup>212</sup>

The Controller explains that the claimant's database information for fiscal year 1999-2000 was incomplete, and so the Controller estimated the total population of animals and the number of animals eligible for reimbursement based on an average of the database information for the last six years of the audit.<sup>213</sup>

For fiscal year 2000-2001, the Controller states that it "extracted" the required information from the claimant's "Chameleon software system database." The Controller explains that "[i]n its claims for both fiscal years, the city did not provide worksheets showing how it computed the

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<sup>211</sup> Exhibit X, Staff's Proposed Parameters and Guidelines, Item 8, August 23, 2001 Commission Hearing, page 6.

<sup>212</sup> Exhibit A, IRC, page 27.

<sup>213</sup> Exhibit A, IRC, page 32.

number of ‘eligible animals’ or the ‘total number of animals’ that is used to determine reimbursement ratios.”

The claimant does not specifically address the reduction of construction costs on the basis of unsupported eligible animals claimed, or unsupported total population of animals. The claimant focuses entirely on the *Purifoy* reduction on the basis of Saturday not being considered a business day, which is addressed above.<sup>214</sup> However, because the claimant seeks reimbursement of the full amount reduced, the Commission analyzes the merits of the Controller’s calculation of the reduction for construction of additional space.

It is the claimant’s burden to support its costs claimed, including the eligible animal and total animal population information used to calculate costs related to the increased level of service. The Parameters and Guidelines state that “all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate.”<sup>215</sup> Since the claimant did not provide source documents to validate these cost components, the Controller’s reduction of costs is correct as a matter of law.

Moreover, the Controller’s decision to apply an average of both eligible animals and total animal population, based on the claimant’s database in later years of the audit period, is not arbitrary or capricious, since the claimant did not provide documentation to support the necessary pro rata calculation. In addition, there is no evidence that the Controller’s calculations of these components is wrong, or arbitrary or capricious.

Based on the foregoing, except as provided in section B. of this Decision with regard to defining “eligible animals,” the Commission finds that to the extent the Controller’s reductions of construction costs are based on a lack of supporting documentation, those reductions are correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

**D. Some of the Reductions under Finding 3 Relating to Care and Maintenance Costs During the Increased Holding Period Are Correct as a Matter of Law, But Reductions Based on Adjustments to Animal Census Data Throughout the Audit Period, Made Without Any Analysis or Explanation, Are Arbitrary, Capricious, and Entirely Lacking in Evidentiary Support.**

The Parameters and Guidelines provide for reimbursement of care and maintenance costs for impounded stray or abandoned animals that die during the increased holding period or are ultimately euthanized either by claiming actual costs or by performing a time study.<sup>216</sup> The claimant used the actual cost method, which is a formula designed to reimburse a proportion of total care and maintenance costs based on the incremental increase in service (the increased holding period) and the animals for which no fees can be collected (animals that are not adopted,

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<sup>214</sup> Exhibit A, IRC, page 7.

<sup>215</sup> Exhibit X, Adopted Parameters and Guidelines, February 28, 2002, page 15.

<sup>216</sup> Exhibit X, Parameters and Guidelines, adopted February 28, 2002, pages 7-10.

redeemed, or released to a nonprofit animal rescue organization). The Parameters and Guidelines provide that actual costs for dogs and cats shall be calculated as follows:

Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.

- a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
- b) Determine the average daily census of dogs and cats.<sup>217</sup>
- c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
- d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
- e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).<sup>218</sup>

For “other animals,” the actual cost formula is essentially the same, except that the number of reimbursable days is not counted as “the difference between three days...and four or six business days.” Because there was no 72 hour holding period required under prior law for “other animals,” the “reimbursable days” multiplier is simply “four or six business days.”<sup>219</sup> The Parameters and Guidelines also note that reimbursement is not required for stray or abandoned animals irretrievably suffering from a serious injury or illness; newborn animals that need maternal care and have been impounded without their mothers; stray or abandoned animals too severely injured to move or where it would be more humane to dispose of the animal; owner relinquished animals; and stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue organization.<sup>220</sup>

For all years of the audit period except fiscal year 2007-2008, the Controller reduced costs claimed for care and maintenance based on unsupported costs, and commingled veterinary care costs and lost and found list costs included within the total annual cost of care and maintenance; “misstated animal census data;” misstated “eligible animals” based on the Parameters and

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<sup>217</sup> The Parameters and Guidelines, amended January 26, 2006, state also: “For purposes of claiming reimbursement under IV.B.3, average daily census is defined as the average number of all dogs and cats at a facility housed on any given day, in a 365-day period.” This amendment is clarifying only, and has no substantive effect on the methodology used to calculate actual costs. (Exhibit X, Parameters and Guidelines, amended January 26, 2006, page 11.)

<sup>218</sup> Exhibit X, Corrected Parameters and Guidelines, March 20, 2002, page 7.

<sup>219</sup> Exhibit X, Corrected Parameters and Guidelines, March 20, 2002, pages 8-9.

<sup>220</sup> Exhibit X, Corrected Parameters and Guidelines, March 20, 2002, pages 8-9.

Guidelines; and an incorrectly calculated increased holding period, based on *Purifoy*, as discussed above.

The claimant alleges that Finding 3 is incorrect only to the extent that the Controller should not have applied the *Purifoy* holding. However, neither the claimant nor the Controller explicitly state the amount reduced in Finding 3 because of the *Purifoy* decision. For that reason, and because the claimant requests reinstatement of the entire amount reduced in Finding 3, the Commission analyzes the merits of the remaining adjustments in Finding 3.

Based on the analysis herein, the Commission finds that some of the reductions made to the cost of care and maintenance during the increased holding period are correct as a matter of law and not arbitrary, capricious, or entirely lacking in evidentiary support, except that the finding is arbitrary, capricious, and entirely lacking in evidentiary support to the extent that adjustments of animal census data throughout the audit period are not sufficiently explained and their effect on the reimbursement claims is unknown.

1. The Controller's adjustments of total annual costs for care and maintenance are correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

The Parameters and Guidelines provide that the first step in calculating actual costs for care and maintenance is to identify the total annual cost of this component (including labor, materials, supplies, indirect costs, and contract services) for all dogs, cats, and other animals impounded at the facility.<sup>221</sup>

The audit report states that for all years of the audit, the claimant claimed eighty percent of labor costs for full-time animal care attendants as time spent on care and maintenance, and thirty percent of labor costs incurred for the Senior Animal Care Attendant/Animal Care Attendant Supervisor position. The Controller determined that eighty percent was a reasonable figure for animal care attendants, but that the claimant did not support that the senior animal care attendant spent thirty percent of his or her time performing care and maintenance activities. Thus, all costs claimed for supervisory position were determined unallowable.<sup>222</sup>

The audit report also states that the claimant claimed costs for food based on its contract with a supplier, and claimed costs for supplies based on estimates that were not supported. However, during the audit, the claimant compiled invoices to support costs for food and supplies in additional amounts of \$23,470 and \$183,083, respectively, for fiscal years 2005-2006, 2006-2007, and 2007-2008. In addition, the Controller used an average of the amount allowable for supplies for those three years and applied that average to the remaining audit years, for which no documentation was provided. This resulted in an increase in the total annual cost of care and maintenance.<sup>223</sup>

In addition, the audit report states that for fiscal years 1999-2000 through 2002-2003, the claimant included costs of veterinary care related to initial physical examinations and wellness

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<sup>221</sup> Exhibit X, Corrected Parameters and Guidelines, dated March 20, 2002, page 7.

<sup>222</sup> Exhibit A, IRC, page 36.

<sup>223</sup> Exhibit A, IRC, page 36.

vaccinations in the cost calculations for care and maintenance. The Controller determined that these costs should be claimed under another cost component and removed these costs from the calculation of total annual costs for this component.<sup>224</sup>

The claimant does not specifically address these adjustments, focusing instead on the effect of the *Purifoy* decision on reimbursement for care and maintenance costs.

The Commission finds that to the extent the Controller determined allowable costs for food and other supplies in amounts greater than that originally claimed or supported in the claimant's annual reimbursement claims, there is no reduction, and the Commission does not have jurisdiction to analyze such adjustments.

With respect to the unsupported salaries and benefits of the Senior Animal Care Attendant position, and the commingled costs for veterinary care, the Commission finds that these adjustments are consistent with the claimant's duty to claim and support its costs in accordance with the Parameters and Guidelines. With respect to the salary and benefits for the Senior Animal Care Attendant Supervisor, the Parameters and Guidelines require, for claiming salaries and benefits:

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.

Here, the Controller found that the claimant did not support that the Senior Animal Care Attendant Supervisor spent any time performing care and maintenance activities.<sup>225</sup> The claimant does not dispute that finding, and therefore the reduction is consistent with the Parameters and Guidelines, and is not arbitrary, capricious, or entirely lacking in evidentiary support.

With respect to veterinary care costs that the Controller found were commingled within care and maintenance costs, the Parameters and Guidelines authorize reimbursement separately for necessary and prompt veterinary care as follows:

Beginning January 1, 1999 - Providing "necessary and prompt veterinary care" for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding period or are ultimately euthanized, during the holding periods specified in Statutes of 1998, Chapter 752.

"Necessary and prompt veterinary care" means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals "adoptable." The following veterinary procedures, if conducted, are eligible for reimbursement:

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<sup>224</sup> Exhibit A, IRC, page 37.

<sup>225</sup> Exhibit A, IRC, page 36.

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”<sup>226</sup>

The Parameters and Guidelines also state that claimants are not entitled to reimbursement for the following veterinary care procedures:

- Emergency treatment given to injured cats and dogs (Pen. Code, § 597f, subd. (b));
- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.<sup>227</sup>

Here, the Controller found that the claimant commingled costs for necessary and prompt veterinary care within the total annual cost of care and maintenance, and the claimant does not dispute that finding. Therefore, the reduction to the total annual cost of care and maintenance is consistent with the Parameters and Guidelines, and is not arbitrary, capricious, or entirely lacking in evidentiary support.

Based on the foregoing, the Commission finds that the Controller’s adjustments of total annual costs for care and maintenance are correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

2. The Controller’s adjustment of animal census data without explanation or analysis is arbitrary, capricious, or entirely lacking in evidentiary support, to the extent the adjustments result in a reduction.

The second element of the actual cost formula in the Parameters and Guidelines for determining the reimbursable costs for care and maintenance is to divide the total annual cost of care and maintenance by the average yearly census of animals, calculated by multiplying the average daily census, defined as the number of all animals housed at a facility on any given day, by

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<sup>226</sup> Exhibit X, Parameters and Guidelines, corrected March 20, 2002, pages 11-12.

<sup>227</sup> Exhibit X, Corrected Parameters and Guidelines, dated March 20, 2002, pages 12-13.

365.<sup>228</sup> The adjustments made to annual animal census data are not reflected in the narrative for Finding 3. The numerical values of the adjustments are reflected in Schedule 2 of the audit report, (“Summary of Care and Maintenance Costs,” pages 7-10).<sup>229</sup> In addition, the Controller’s Schedule 2 does not use the term “census,” but instead uses “total dog and cat kennel days” and “total other ‘eligible’ animal kennel days.”<sup>230</sup> It is unclear whether “kennel days” is calculated consistent with the Parameters and Guidelines for animal census data as discussed in section B. of this Decision relating to “eligible animals.”

For fiscal year 2000-2001, the Controller increased “total dog and cat kennel days” from 13,922 to 57,206 and increased “other ‘eligible’ animal kennel days” from 1,947 to 3,583, without any explanation or analysis.<sup>231</sup> Beginning in fiscal year 2001-2002, the Controller adjusted animal census data in each remaining year of the audit without articulating the basis of its adjustments, sometimes increasing the number of animals subject to the actual cost formula, and sometimes decreasing. Because total annual costs are *divided* by the annual census (again the Controller uses “total [dog and cat, or other ‘eligible’ animal] kennel days”), the increase of animal census figures results in a decrease in allowable costs, while the decrease in animal census results in an increase in reimbursement since it results in an increase in the cost per animal per day. However, some increases and decreases were taken in the same year, and there is no indication to what extent the animal census data actually resulted in a reduction of costs for care and maintenance, because other elements of the calculation were also adjusted.

The record contains documentation labeled “Shelter Statistics” or “Kennel Statistics,” which reflects the number and disposition of animals passing through the shelter during the fiscal year.<sup>232</sup> Furthermore, the Controller indicates in other parts of the audit report that it had access to the claimant’s animal database.<sup>233</sup> But nowhere in the audit report or the comments on the IRC does the Controller explain the adjustments made to the animal census data, beginning in fiscal year 2000-2001, for the calculation of care and maintenance costs. Therefore, the animal census adjustments made in each audit year, beginning in fiscal year 2000-2001, are arbitrary, capricious, and entirely lacking in evidentiary support, to the extent that the adjustments result in a reduction of care and maintenance costs. Furthermore, the adjustments to the animal census data made in these years without any legal or evidentiary basis taints the average animal census figures applied to fiscal years 1998-1999 and 1999-2000.

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<sup>228</sup> Exhibit X, Parameters and Guidelines, amended January 26, 2006, page 16.

<sup>229</sup> Exhibit A, IRC, pages 21-24.

<sup>230</sup> Exhibit A, IRC, pages 21-24.

<sup>231</sup> Exhibit A, IRC, page 22.

<sup>232</sup> Exhibit A, IRC, pages 258-259; 330-339; 382-384; 415-416; 425-426; 464-467 (No similar document is included for fiscal year 2007-2008, but Schedule 2 of the audit report indicates an increase in care and maintenance costs for fiscal year 2007-2008 in any case.).

<sup>233</sup> See Exhibit A, IRC, page 32 (Finding 2).

Accordingly, the Commission finds that to the extent the adjustments to the animal census data during the audit period results in a reduction of care and maintenance costs, that reduction is arbitrary, capricious, and entirely lacking in evidentiary support.

**E. The Controller's Reductions in Finding 4 Relating to Unallowable Salaries and Benefits for the Increased Holding Period Are Correct as a Matter of Law and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.**

1. The Controller's adjustment of salaries and benefits and related indirect costs for the increased holding period hours for fiscal years 1998-1999 through 2007-2008, based on the hours the shelter was open for owner redemption and the staff necessary to make animals available for redemption, is correct as a matter of law and is not arbitrary, capricious, or entirely lacking in evidentiary support.

For fiscal year 1998-1999 (but including only the period between January 1, 1999 and June 30, 1999), 2,808 employee hours were claimed for increased holding period costs as follows: seven Animal Care Attendants, three Police Records Clerks, one Animal Control Officer, and one Senior Animal Care Attendant, each for six hours for every Saturday. For fiscal years 1999-2000 through 2001-2002, 5,616 hours were claimed each year for seven Animal Care Attendants, three Police Records Clerks, one Animal Control Officer, and one Senior Animal Care Attendant, each for six hours for every Saturday. For fiscal year 2002-2003, 3,744 hours were claimed for seven full-time Animal Care Attendants, two part-time Animal Care Attendants, three Police Records Clerks, and one Senior Animal Care Attendant, each for six hours for every Saturday. For fiscal year 2005-2006, the claimant claimed 2,912 hours for five Animal Care Attendants, two Police Records Clerks, one Senior Animal Care Attendant, one Acting Records Supervisor, and one Volunteer Coordinator, each for six hours every Saturday. And finally, for fiscal years 2006-2007 and 2007-2008, 3,432 hours were claimed for five Animal Care Attendants, four Police Records Clerks, one Senior Animal Care Attendant, one Senior Records Clerk, and one Animal Care Attendant Supervisor, each for six hours every Saturday.<sup>234</sup>

The Controller relied on the claimant's "Notice of Impoundment" and other information provided to determine that the claimant was not always open every Saturday during the audit period. For fiscal years 1998-1999 through 2001-2002, claimant's shelter was open six hours every Saturday, but was not open for an extra hour on Wednesdays, as shown on a Notice of Impoundment dated October 2001. For fiscal years 2002-2003, 2005-2006, 2006-2007, and 2007-2008, claimant's shelter was closed on Sundays and Mondays, open an extra hour on Wednesdays, and six hours on most Saturdays. The shelter was closed on the last Saturday of every month (i.e., 12 Saturdays each year).<sup>235</sup>

In addition, the Controller determined that "when the shelter is open to the public to make animals available for owner redemption, one additional Animal Care Attendant, two Police Records Clerks II, one 'floating' Police Records Clerk II...and one Senior Police Records Clerk Supervisor or Acting Records Supervisor were on duty to perform the required mandated

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<sup>234</sup> Exhibit A, IRC, pages 39-40.

<sup>235</sup> Exhibit A, IRC, page 39.

activities.”<sup>236</sup> The Controller states that this determination is based on “language in the parameters and guidelines that the reason to be open on a weekend is to make animals available for redemption...” The Controller further explains that “costs for other staff on duty during Saturdays are already reimbursable within other cost components of the mandated program.”<sup>237</sup>

Accordingly, the Controller reduced hours allowable, based on only a portion of the employees claimed to make the animals available for owner redemption, and based on eliminating 12 Saturdays per year in the latter part of the audit period. For fiscal year 1998-1999 only 37 hours were allowable; for 1999-2000 through 2001-2002, 1,560 hours were allowable; and for 2002-2003 and 2005-2006 through 2007-2008, 1,260 hours were allowable.<sup>238</sup>

The claimant does not dispute the Controller’s findings with respect to which employee classifications are necessary to carry out the mandate to make the animals available for owner redemption on Saturdays; the claimant’s argument more generally disputes the premise that only hours for those staff carrying out mandated activities on Saturdays are reimbursable. The claimant states that it “objects to the Controller’s determination that when the shelter is open to the public on Saturday’s, [sic] only a portion of its staff time and costs are reimbursable.”<sup>239</sup> The claimant argues that the *Animal Adoption* mandate “requires the city to be open on Saturdays for business operations that are reasonably required by the Hayden Bill.”<sup>240</sup> The claimant maintains that neither the test claim statutes, nor the Commission’s Decision, limit the manner in which claimants implement the mandate, and “[t]he City should be allowed to staff its shelter as it sees fit to accomplish the goals set forth in statute.”<sup>241</sup>

The claimant is wrong. The activity claimed under this component is to make animals available for owner redemption. The Parameters and Guidelines provide that an agency desiring to apply the shortened holding period is eligible for reimbursement for making animals available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or, for local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, for establishing a procedure for owners to reclaim their animals by appointment.<sup>242</sup> For dogs and cats, reimbursement for this activity begins July 1, 1999. For “other animals” specified in Food and Agriculture Code section 31753, reimbursement for this activity begins January 1, 1999.<sup>243</sup>

The Commission finds that the Parameters and Guidelines do not expressly limit the staff and employee classifications for which reimbursement is required. However, the Controller is

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<sup>236</sup> Exhibit A, IRC, page 39.

<sup>237</sup> Exhibit A, IRC, page 41.

<sup>238</sup> Exhibit A, IRC, page 40.

<sup>239</sup> Exhibit A, IRC, page 41.

<sup>240</sup> Exhibit A, IRC, page 41.

<sup>241</sup> Exhibit A, IRC, page 41.

<sup>242</sup> Exhibit X, Corrected Parameters and Guidelines, March 20, 2002, page 10.

<sup>243</sup> Exhibit X, Corrected Parameters and Guidelines, March 20, 2002, page 10.

correct that the reason to remain open on a Saturday, pursuant to the test claim statutes and the Commission's Decision, is to promote owner redemption. Indeed, the express language of the reimbursable component at issue in Finding 4 is "Making animals available for owner redemption..." Therefore, the Controller's attempt to limit reimbursement on Saturdays to those employees that are necessary to make animals available for owner redemption is consistent with the Parameters and Guidelines and the purpose of the test claim statute.

There is no dispute that the claimant's shelter was closed the last Saturday of every month for several years. In addition, the Controller's exclusion of employee hours not related to the mandate is consistent with the Parameters and Guidelines. Because the claimant has not specifically responded to the Controller's finding on this issue, other than to dispute the underlying premise of the reduction, the Commission must find, based on the evidence in the record, that the reduction is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

2. The Controller's reduction of salaries and benefits and related indirect costs for the increased holding period for dogs and cats for fiscal year 1998-1999 is correct as a matter of law and is not arbitrary, capricious, or entirely lacking in evidentiary support.

In addition to reducing employee hours based on the claimant's shelter being closed on many Saturdays during the audit period, and limiting the employees for whom hours are reimbursable based on their involvement in mandate-related activities, the Controller also reduced holding period costs for fiscal year 1998-1999 on a proportional basis because reimbursement was not required for the increased holding period *for cats and dogs* until fiscal year 1999-2000.

As discussed above, the period of reimbursement for activities and costs relating to the increased holding period for cats and dogs began July 1, 1999. For the latter half of fiscal year 1998-1999, in accordance with the effective date of the test claim statutes, only costs for "other animals" are reimbursable.<sup>244</sup> The Controller therefore limited reimbursement for holding period costs for fiscal year 1998-1999, consistent with the Parameters and Guidelines, to only those costs attributable to "other animals," and only those costs incurred between January 1, and June 30, 1999. The claimant alleged 2,808 employee hours for fiscal year 1998-1999 for "seven Animal Care Attendants, three Police Records Clerks, One Animal Control Officer, and one Senior Animal Care Attendant for six hours per employee for every Saturday."<sup>245</sup> In accordance with its determination relating to the staff necessary to perform the mandated activities on a Saturday (discussed above), the Controller reduced the claimed hours to 780 hours during the 26 Saturdays between January 1 and June 30, 1999. Further, the Controller explains that because "other animals" were 4.72 percent of the total population of animals housed by the claimant in fiscal year 1998-1999, the Controller applied that percentage to the total 780 employee hours, resulting in a calculation of 37 hours.

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<sup>244</sup> Exhibit B, Controller's Late Comments on the IRC, page 20; 89-91 [Parameters and Guidelines]. See also, Food and Agriculture Code sections 31108 and 31572, as amended by Statutes 1998, chapter 752, effective July 1, 1999.

<sup>245</sup> Exhibit A, IRC, page 39.

The claimant does not specifically dispute, with respect to Finding 4, the Controller's limitation of reimbursable costs for only "other animals" for fiscal year 1998-1999. And the Commission finds above that the limitation of reimbursement to only "other animals" is consistent with the Parameters and Guidelines. Nor does the claimant provide any evidence disputing the Controller's calculations.

Based on the foregoing, the Controller's reductions in Finding 4 of salaries and benefits related to the increased holding period are correct as a matter of law, and is not arbitrary, capricious, or entirely lacking in evidentiary support.

**F. The Commission Does Not Have Jurisdiction to Analyze the Controller's Adjustment of Costs for Necessary and Prompt Veterinary Care under Finding 8, Because There Is No Reduction.**

In Finding 8 of the audit report, the Controller states that \$82,870 was claimed, and \$87,832 was found to be allowable. The Controller states that "allowable costs for this cost component consist of costs incurred for the administration of a wellness vaccine and the conduct of an initial physical exam, as well as certain necessary and prompt care services." The Controller also notes that "[t]he city's claims had costs for veterinary care scattered throughout various cost components."<sup>246</sup>

The claimant did not respond specifically to Finding 8, nor assert any specific flaw in the Controller's determinations; the claimant's allegation of an incorrect reduction is captured in the *Purifoy* discussion above.

Government Code sections 17551(d) and 17558.7 only authorize the Commission to hear and decide incorrect *reduction* claims. The Commission does not have jurisdiction over a reimbursement claim that results in no reduction of costs. Here, the Controller adjusted costs under Finding 8 in the claimant's favor; there no reduction, and therefore the Commission does not have jurisdiction to analyze this adjustment.

**G. The Controller's Reduction under Finding 9 for Equipment Procurement Costs for Fiscal Year 2005-2006 Is Incorrect as a Matter of Law, and Is Arbitrary, Capricious, and Entirely Lacking in Evidentiary Support.**

In Finding 9 the Controller states that claimant claimed \$19,617 for procuring medical and kennel equipment necessary to comply with the mandate, but that only \$6,723 is allowable. The Controller states that for fiscal year 2005-2006, "costs claimed for procuring shelter equipment were overstated by \$16,309 because the wrong pro-rata percentage was used." The Controller further states that for fiscal year 1999-2000, costs were understated by \$452 because the pro-rata share of computer equipment was not claimed, and for fiscal year 2000-2001, costs were understated by \$2,963 because the pro-rata share of computer equipment costs was misclassified and claimed elsewhere.<sup>247</sup>

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<sup>246</sup> Exhibit A, IRC, page 57 (Final Audit Report).

<sup>247</sup> Exhibit A, IRC, page 57 (Final Audit Report).

As discussed above, the claimant argues only that the misapplication of the *Purifoy* holding by the Controller affects the calculations of Finding 9. Because the claimant requests the entire amount reduced, including Finding 9, the Commission analyzes Finding 9 in its entirety.

1. The Controller's reduction for fiscal year 2005-2006, based on the formula borrowed from other components of the Parameters and Guidelines, is incorrect as a matter of law, and arbitrary, capricious, and entirely lacking in evidentiary support.

The audit report shows that for fiscal year 2005-2006, 27.26 percent of total kennel equipment procurement costs, or \$19,617 was claimed. The Controller recalculated these costs based on the animal census data, the cost per animal per day times the number of eligible animals and the number of reimbursable days (3 days for dogs and cats, and 6 days for "other animals") as discussed under section B. of this Decision. The recalculation resulted in a reduction of \$16,309.

The Parameters and Guidelines provide reimbursement as follows:

Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.<sup>248</sup>

Thus, costs for medical or computer equipment that is or may be used for purposes other than the mandated activities (for example, in this case, equipment used for animals that are not eligible for reimbursement) are reimbursable only as to the pro rata portion of the costs that are applied to the mandate.

The Parameters and Guidelines are not specific, however as to how that pro rata portion of medical, kennel, or computer equipment must be calculated. Accordingly, the claimant performed its pro-rata calculation for kennel equipment based on the number of animals housed in the kennels, and that fell within the scope of the mandate, stating that "44.35% of all the dogs and cats were strays" and "61.47% of the stray dogs and cats were euthanized after the holding period."<sup>249</sup> The claimant included in its claims documentation labeled "Kennel Statistics Report," which detailed the animals and the disposition from July 1, 2005 through June 30, 2006, and a document labeled "Euthanasia Statistics," which detailed the number of animals euthanized and the reasons.<sup>250</sup> Multiplying the total kennel procurement costs for fiscal year 2005-2006 (\$71,958) by 44.35 percent (the number of strays), and again by 61.47 percent (the number of strays euthanized), the claimant claimed reimbursement for \$19,617.

The Controller did not make findings on the claimant's methodology or express that the methodology was in any way flawed. And the Controller does not dispute the total annual cost

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<sup>248</sup> Exhibit X, Adopted Parameters and Guidelines, February 28, 2002, page 13.

<sup>249</sup> Exhibit A, IRC, page 396.

<sup>250</sup> Exhibit A, IRC, pages 415-417.

of kennel equipment procurement was \$71,958. The audit report simply states that “the wrong pro-rata percentage was used to claim costs.”<sup>251</sup> The audit report recalculates the 2005-2006 costs for medical and kennel equipment using the same basic formula as for care and maintenance. The total annual equipment procurement cost is stated without adjustment, while the total animal census figures are as adjusted in schedule 2 of the audit report, which the Controller alleges elsewhere in the audit report are based on the exclusions from animal census data provided in the Parameters and Guidelines (such as owner-relinquished animals and animals that were deceased or gravely injured upon arrival).<sup>252</sup> In addition, the number of eligible animals to which the costs per animal per day were applied is the same number used for the care and maintenance component, which the Commission finds above to be correct as a matter of law, based in part on *Purifoy*, except as provided in section B. of this Decision.

There is nothing in the Parameters and Guidelines that directs claimants to account for pro-rata costs using the same or similar formula as is applied to care and maintenance costs, facilities construction costs, or necessary and prompt veterinary care costs, as the Controller has done here. The Parameters and Guidelines only require that the claimant claim pro rata costs for medical and kennel equipment if used for purposes other than the mandate. Under the rules of statutory construction, if a statute or regulation omits a provision that is found in another related statute or regulation, the courts presume that the omission was intentional and that the provision was not meant to apply.<sup>253</sup> Thus, the Controller’s methodology here is not based on the Parameters and Guidelines, and there is no support for “borrowing” the formula for care and maintenance costs to establish the pro rata portion of medical, kennel, and computer equipment. Moreover, as discussed in section B. of this Decision, many of the Controller’s exclusions from “eligible animals” may be incorrect as a matter of law and the fact that they are not specified with any particularity so as to give the claimant sufficient notice of the reasons for those exclusions, makes them arbitrary, capricious and entirely lacking in evidentiary support in the record.

Based on the foregoing, the Commission finds that the Controller’s reduction of \$16,309 for fiscal year 2005-2006 is incorrect as a matter of law, and is arbitrary, capricious and entirely lacking in evidentiary support.

2. The Commission does not have jurisdiction to analyze the Controller’s adjustment of costs for computer equipment under Finding 9, because there is no reduction.

As noted, the Controller found that costs for computer equipment were understated or misclassified to other components within the reimbursement claim for fiscal years 1999-2000

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<sup>251</sup> Exhibit A, IRC, page 57.

<sup>252</sup> Exhibit A, IRC, page 23; 37 [“We consistently applied the exclusions per the parameters and guidelines to the raw animal data provided by the animal shelter.”].

<sup>253</sup> *In re Marquis D.* (1995) 38 Cal.App.4th 1813, 1827; *Craven v. Crout* (1985) 163 Cal.App.3d 779, 783 [“Where a statute referring to one subject contains a critical word or phrase, omission of that word or phrase from a similar statute on the same subject generally shows a different legislative intent.”].

and 2000-2001. As a result of recalculating and relocating these costs, Finding 9 states an increase in reimbursement.

Government Code sections 17551(d) and 17558.7 only authorize the Commission to hear and decide incorrect *reduction* claims. The Commission does not have jurisdiction over a reimbursement claim that results in no reduction of costs. Here, the Controller adjusted costs under Finding 9 in the claimant's favor; there no reduction, and therefore the Commission does not have jurisdiction to analyze this adjustment.

## V. Conclusion

Based on the foregoing analysis, the Commission partially approves this IRC, and requests, pursuant to Government Code section 17551(d) and section 1185.9 of the Commission regulations, that the Controller reinstate costs that relate to the following incorrect reductions.

- The Controller's reduction in Finding 2 of construction costs for fiscal year 1998-1999, based on the Controller's interpretation of the period of reimbursement for that activity, is incorrect as a matter of law.
- The Controller's adjustment in Finding 3 of animal census data for purposes of calculating care and maintenance costs, without explanation or analysis, is arbitrary, capricious, or entirely lacking in evidentiary support, to the extent the adjustments result in a reduction.
- The Controller's reduction in Finding 9 for equipment procurement costs in fiscal year 2005-2006, based on the formula borrowed from other components of the Parameters and Guidelines, is incorrect as a matter of law, and arbitrary, capricious, and entirely lacking in evidentiary support.

Section VI. of the Parameters and Guidelines requires claimants to provide source documents that show the evidence of the validity of such costs and their relationship to the mandate. The supporting documentation must be kept on file by the agency during the audit period required by Government Code section 17558.5. In this respect, claimants are required by Food and Agriculture Code section 32003 to maintain records on animals that are taken up, euthanized, or impounded. Such records shall identify the date the animal was taken up, euthanized, or impounded; the circumstances surrounding these events; and the names of the personnel performing these activities. To the extent the claimant can provide such documentation to support the validity of the costs incurred, the Commission requests that the Controller reinstate the following costs:

- Any reduction of costs relating to the Controller's exclusion of specified "birds" and "other animals" "legally allowed as personal property" and thus subject to the protection of the mandated activities.
- Any reduction of costs relating to the exclusion of animals deemed treatable upon arrival at the shelter and later euthanized during the increased holding period because they became non-rehabilitatable.
- Any reduction of costs relating to the Controller's recalculation of costs following the Purifoy decision and its use of an average number of reimbursable days, to the extent the recalculation resulted in an exclusion of "eligible animals" correctly held under the law.

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On September 1, 2016, I served the:

**Draft Proposed Decision, Schedule for Comments, and Notice of Hearing**

*Animal Adoption*, 11-9811-I-01

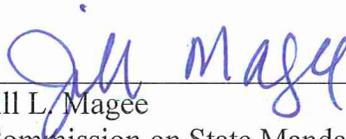
Civil Code Sections 1834 and 1846; Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003; As Added or Amended by Statutes 1998, Chapter 752 (SB 1785)

Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003; 2005-2006, 2006-2007, and 2007-2008

City of Hayward, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on September 1, 2016 at Sacramento, California.



\_\_\_\_\_  
Jill L. Magee  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
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# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 7/13/16

**Claim Number:** 11-9811-I-01

**Matter:** Animal Adoption

**Claimant:** City of Hayward

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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**BETTY T. YEE**  
California State Controller

RECEIVED  
September 23, 2016  
Commission on  
State Mandates

LATE FILING

September 23, 2016

Heather Halsey, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

Re: **State Controller's Office Response to Draft Proposed Decision**  
Incorrect Reduction Claim (IRC)  
*Animal Adoption*, 11-9811-I-01  
Civil Code Sections 1834 and 1846 and  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
Statutes 1998, Chapter 752; Statutes 2004, Chapter 313  
Fiscal Years: 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2005-2006,  
2006-2007, and 2007-2008  
City of Hayward, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) is transmitting our response to the Commission's Draft Proposed Decision dated September 1, 2016, for the above IRC.

The Commission partially approved the IRC and recommended that the SCO reinstate costs relating to three specific incorrect reductions, as well as a portion of the costs for three more specific reductions, to the extent the claimant can provide documentation to support the validity of the costs incurred. The SCO would like to provide its comments in relation to the issues addressed in the Draft Proposed Decision.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

JIM L. SPANO, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's Office

JLS/am

17506

Attachments

P.O. Box 942850, Sacramento, CA 94250 ♦ (916) 445-2636  
3301 C Street, Suite 700, Sacramento, CA 95816 ♦ (916) 324-8907  
901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 ♦ (323) 981-6802

**RESPONSE BY THE STATE CONTROLLER'S OFFICE  
TO THE COMMISSION DRAFT PROPOSED DECISION DATED SEPTEMBER 1, 2016  
RELATED TO AN INCORRECT REDUCTION CLAIM BY  
THE CITY OF HAYWARD**

**Animal Adoption Program**

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# **Tab 1**

1 **OFFICE OF THE STATE CONTROLLER**

Division of Audits

2 3301 C Street, Suite 725

Sacramento, CA 95816

3 Telephone No.: (916) 324-8907

4  
5 **BEFORE THE**

6 **COMMISSION ON STATE MANDATES**

7 **STATE OF CALIFORNIA**

8 **INCORRECT REDUCTION CLAIM (IRC)  
ON:**

No.: IRC 11-9811-I-01

9 *Animal Adoption Program*

**AFFIDAVIT OF BUREAU CHIEF**

10 Civil Code Sections 1834 and 1846 and  
Food and Agriculture Code

11 Sections 31108, 31752, 31752.5, 31753,  
32001, and 32003

12 (Chapter 752, Statutes of 1998; and Chapter  
13 313, Statutes of 2004)

14 **CITY OF HAYWARD, Claimant**

15  
16  
17 I, Jim L. Spano, make the following declarations:

- 18 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.
- 19 2) I am currently employed as a bureau chief, and have been so since April 21, 2000. Before that,  
20 I was employed as an audit manager for two years and three months.
- 21 3) I am a California Certified Public Accountant.
- 22 4) I reviewed the work performed by the SCO auditor.

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I do declare that the above declarations and information contained in Tabs 2 through 7 are made under penalty of perjury and are true and correct to the best of my knowledge, and that such knowledge is based on personal observation, information, or belief.

Date: September 23, 2016

OFFICE OF THE STATE CONTROLLER

By:   
\_\_\_\_\_  
Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's Office

## **Tab 2**

**RESPONSE BY THE STATE CONTROLLER'S OFFICE  
TO THE COMMISSION DRAFT PROPOSED DECISION  
DATED SEPTEMBER 1, 2016  
RELATED TO AN INCORRECT REDUCTION CLAIM BY  
THE CITY OF HAYWARD**

**Animal Adoption Program**

Commission's Analysis

In its Draft Proposed Decision (DPD), dated September 1, 2016, the Commission partially approved the IRC, and requested that the SCO reinstate costs that relate to the following three incorrect reductions:

- The SCO's reduction in Finding 2 of construction costs for fiscal year (FY) 1998-1999, based on the SCO's interpretation of the period of reimbursement for that activity, is incorrect as a matter of law.
- The SCO's adjustment in Finding 3 of animal census data for purposes of calculating care and maintenance costs, without explanation or analysis, is arbitrary, capricious, or entirely lacking in evidentiary support, to the extent the adjustments result in a reduction.
- The SCO's reduction in Finding 9 for equipment procurement costs in FY 2005-06, based on the formula borrowed from other components of the Parameters and Guidelines, is incorrect as a matter of law, and arbitrary, capricious, and entirely lacking in evidentiary support.

The Commission further requested that the SCO reinstate costs that relate to the following three incorrect reductions to the extent the claimant can provide documentation to support the validity of the costs incurred:

- Any reduction of costs relating to the SCO's exclusion of specified "birds" and "other animals" "legally allowed as personal property" and thus subject to the protection of the mandated activities.
- Any reduction of costs relating to the exclusion of animals deemed treatable upon arrival at the shelter and later euthanized during the increased holding period because they became non-rehabilitatable.
- Any reduction of costs relating to the SCO's recalculation of costs following the *Purifoy* decision and its use of an average number of reimbursable days, to the extent the recalculation resulted in an exclusion of "eligible animals" correctly held under the law.

The Commission further found that all other reductions made by the SCO were correct.

## SCO's Comments

### **1. The SCO's reduction in Finding 2 of construction costs for FY 1998-99, based on the SCO's interpretation of the period of reimbursement for that activity**

The Commission found that the SCO erred in its interpretation of Section III (Period of Reimbursement) of the parameters and guidelines, which states:

However, except for the amendments to Food and Agriculture Code sections 31108 and 31752, Statutes of 1998, Chapter 752 became operative and effective on January 1, 1999. Therefore, except for the amendments to Food and Agriculture Code sections 31108 and 31752, the costs incurred for Statutes of 1998, Chapter 752 are eligible for reimbursement on or after January 1, 1999.

Section 21 of Statutes of 1998, Chapter 752 establishes an operative date of July 1, 1999 for the amendments to Food and Agriculture Code section 31108 (holding period for stray dogs) and Food and Agriculture Code section 31752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code sections 31108 and 31752, as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.

In calculating allowable construction costs for FY 1998-99, the SCO relied on the language contained in Section III of the parameters and guidelines as well as the language contained in Section IV – “Acquisition of Additional Space and/or Construction of New Facilities,” which states:

Beginning January 1, 1999 – Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandate activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Beginning with Section IV of the parameters and guidelines, the SCO based its judgment criteria on the following specific language: “necessary to comply with the mandate activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals *specified in Statutes of 1998, Chapter 752...*”. The SCO used the Statutes of 1998, Chapter 752 as guidance in determining the period of reimbursement for this particular activity. The Statutes of 1998 make a clear distinction between the period of reimbursement for “other animals” (on or after January 1, 1999) and that for dogs and cats (on or after July 1, 1999). Therefore, the SCO calculated allowable construction costs incurred to provide additional space to comply with the increased holding period for dogs and cats by using July 1, 1999, as the first day of eligible reimbursement. However, the Commission believes that the SCO's reduction of construction costs in proportion to the total number of dogs and cats housed at the shelter during the period between January 1, 1999, and June 30, 1999, is inconsistent with the Parameters and Guidelines.

We concur with the Commission's conclusion and will reinstate costs associated with Space and Facilities Acquisition costs for FY 1998-99. Based on our analysis, the allowable pro-rated costs for that year total \$11,133. The pro-rata percentage used was eligible animals divided by the total number of animals for FY 1998-99 ( $1,214/4,431 = 27.74\%$ ). Multiplying \$40,633 by 27.74% = \$11,133. We previously allowed \$248. Therefore, we support an increase in allowable costs of \$10,885.

**2. The SCO's adjustment in Finding 3 of animal census data for purposes of calculating care and maintenance costs without explanation or analysis, to the extent the adjustments result in a reduction**

The Commission is seeking clarification on two items within Finding 3: 1) The SCO's adjustment of animal census data, particularly when the adjustment resulted in a reduction of allowable costs, and 2) The SCO's use of the terms "total dog and cat kennel days" and "total other 'eligible' animal kennel days."

We will begin by clarifying the SCO's use of the terms "total dog and cat kennel days" and "total other 'eligible' animal kennel days" in Schedule 2 and the use of the terms "census" or "animal census" elsewhere. All of these terms are one and the same. The SCO used the term "kennel days" in Schedule 2 simply because this was the terminology used by the claimant. The term "kennel days" used in Schedule 2 for dogs and cats and other animals is actually referring to the animal census.

The Commission also mentions in the DPD that "it is unclear whether 'kennel days' is calculated consistent with the Parameters and Guidelines for animal census data as discussed in section B. of this Decision relating to 'eligible animals.'" The calculation of "eligible animals," which is analyzed in detail in numbers 4 through 6 below in response to section B., is an entirely separate calculation than that for determining the "animal census." The calculation of eligible animals takes into consideration many exclusions, while the calculation of the animal census is more straightforward. The census is simply the total number of days that the animals were housed at the shelter based on intake date and outcome date.

The Commission makes note that "the adjustments made to the annual animal census data are not reflected in the narrative for Finding 3... only the numerical values of the adjustments are reflected in Schedule 2." The Commission's concern here is that because total annual care and maintenance costs are *divided* by the annual census, an increased adjustment of the census will result in a decrease of allowable costs, while a decreased adjustment of the census will result in an increase of allowable costs, as this results in an increase in the cost per animal per day. The claimant provided complete animal data for FY 2000-01 through FY 2002-03 and FY 2005-06 through FY 2007-08. However, for FY 1998-99, no animal census data was available, and for FY 1999-2000, the city's animal census data was incomplete. Therefore, in order to derive an annual animal census for FY 1998-99 and FY 1999-2000, the SCO used an average of the census figures in the later years of the audit period. The Commission states in the DPD that the adjustments to the animal census data beginning in FY 2000-01 "without any legal or evidentiary basis taints the average animal census figures applied to FY 1998-99 and FY 1999-2000."

The legal basis on which the SCO calculated allowable care and maintenance costs is the Actual Cost Method, which is one of two methods provided for in the parameters and guidelines. The claimant also used the Actual Cost Method. Under this method, one of the steps is to determine the average daily census. As noted in the DPD, the parameters and guidelines, amended January 26, 2006, states: "For purposes of claiming reimbursement under IV.B.3, average daily census is defined as the average number of all dogs and cats at a facility housed on any given day, in a 365-day period." Though not described in the audit report, this was the methodology that the SCO employed when calculating the annual census and then made adjustments as appropriate to the census that was claimed.

Specifically, the SCO did the following for each fiscal year:

- Used the claimant's animal data, or "statistics" and resolved any anomalies, such as negative days impounded
- Removed DOAs (dead on arrival), as these animals were never housed at the shelter
- Added up all of the days that the animals were housed for the given year. A sample showing how the annual census was calculated for dogs and cats for FY 2001-02 is provided in **Tab 3**.
- To determine the number of "eligible" animals, we adjusted the animal census data to include only animals whose outcome was "died" during the increased holding period or "Euth" (euthanized) after the required holding period (day 7 or later). A sample showing how the number of eligible animals was calculated for FY 2007-08 is provided in **Tab 7**.

**3. The SCO's reduction in Finding 9 for equipment procurement costs in FY 2005-06, based on the formula borrowed from other components of the Parameters and Guidelines**

The Commission believes that the SCO is incorrect in basing the calculation of a pro rata percent for the Procuring Equipment cost component on the same or similar formula as is applied to other components of this mandate program. However, the Commission also states in the DPD that "the Parameters and Guidelines are not specific, however, as to how that pro rata portion of medical, kennel, or computer equipment must be calculated."

The parameters and guidelines state, in part:

...If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

In this case, the issue with the claimed equipment costs is that the equipment was used for animals that are not eligible for reimbursement as well as for those that are eligible for reimbursement. In the absence of specific language as to how to calculate a pro rata portion of the costs that are applicable to this particular component of the mandated program, the SCO employed a reasonable methodology. We believed that the most reasonable and appropriate methodology was to use the yearly animal census as determined under the Care and Maintenance cost component to calculate a cost per animal per day, and to multiply this amount by the number of eligible animals and the number of reimbursable days.

The Commission is correct that we did not find any specific fault with the city's methodology nor the total annual costs the city incurred during FY 2005-06. However, we do have concerns with the percentages cited by the city in its claims (44.35% of all dogs and cats were strays and 61.47% of stray dogs and cats were euthanized after the holding period). We performed an analysis of the city's Chameleon database of animals for FY 2005-06 to determine the following populations of dogs and cats [**Tab 5**]:

- Number of dogs and cats impounded at the animal shelter during FY 2005-06
- Number of dogs and cats classified as "strays"
- Number of stray dogs and cats euthanized after the required holding period (more than 6 days)

The results of this analysis for FY 2005-06 are presented in the table below:

	<u>Number</u>	<u>Percentage</u>
Number of dogs and cats impounded	5,373	
Number of dogs and cats classified as strays	4,359	81.13%
Number of stray dogs and cats euthanized after the required holding period (>6 days)	1,279	29.34%

Therefore, multiplying the total kennel procurement costs for FY 2005-06 (\$71,958) by 81.13% (the number of strays), and again by 29.34% (the number of strays euthanized after the required holding period), results in allowable costs totaling \$17,129. This methodology is consistent with the city's methodology, except that it uses the percentage of strays euthanized after the required holding period and excludes stray dogs and cats euthanized during the required holding period. We believe that this approach is consistent with the mandated program in that costs incurred for animals euthanized during the required holding period are not reimbursable, except for animals that were euthanized based on deteriorating health during the required holding period. However, the city's animal database does not provide the level of detail to determine the number of animals that were euthanized during the required holding period because of the animals' deteriorating health status.

We previously allowed \$3,308. Therefore, we support an increase in allowable costs of \$13,821.

**4. Reduction of costs relating to the SCO's exclusion of specified "birds" and "other animals" "legally allowed as personal property"**

The SCO analyzed a significant amount of animal data obtained from the claimant's Chameleon Database system. The following table represents the total number of animal records the city provided and the SCO reviewed and analyzed during the course of the audit:

Fiscal Year	Animal Record Type			Total
	Dogs and Cats	Other Animals	Birds	
2000-2001	5,473	682	-	6,155
2001-2002	5,631	736	-	6,367
2002-2003	5,492	747	-	6,239
2005-2006	5,373	860	-	6,233
2006-2007	4,642	734	-	5,376
2007-2008	4,098	695	-	4,793
<b>Total</b>	<b>30,709</b>	<b>4,454</b>	<b>-</b>	<b>35,163</b>

Data for the first two fiscal years of the audit period are not listed, as the data was not available for FY 1998-99 and the data was incomplete for FY 1999-2000; thus, the SCO used averages of the data from the later years of the audit period. The city ran a query from its Chameleon system during the course of the audit and provided the SCO with a listing of all animals by intake date for consistency. The city provided the data via Excel spreadsheets that allowed the SCO to analyze and sort the animal statistical information.

The animal data contained the following fields:

- Animal Type (Cat, Dog, Other)
- Animal ID number
- Total Number of Animals per ID (to account for litters)
- Intake Date
- Intake Type (primarily Stray, Confiscate, Owner Surrender, Disposal Requested)
- Outcome Date
- Outcome Type (Adoption, Euthanized, Died, Return to Owner, Disposal, Missing)
- Total Days Impounded
- Eligible Days

The SCO calculated total days held for each animal record using the intake and outcome dates.

The line items of the animal data contained a multitude of variable possibilities for each record including the fields identified above. The SCO analyzed this data by sorting various fields and grouping the population into subgroups, from which the SCO determined which animals met the requirements of the mandated program to be counted for reimbursement. Any animal record excluded from the reimbursement potentially contained multiple fields with non-reimbursable components.

This analysis was not arbitrary. The SCO staff conducted extensive interviews at the city's animal shelter and across the State, as many local agencies use the same animal tracking database system (Chameleon), and used animal shelter staff expertise to properly understand the animal data, categorize various animal populations without bias, and determine allowable animal populations that meet the criteria of the parameters and guidelines for this program.

The SCO's analysis of the claimant's Chameleon animal data was extensive. For example, the listing of all animal records for FY 2001-02, including dogs, cats, and other animals would contain about 130 pages. This total does not include pages containing the various analyses and various data sorting activities performed to arrive at the end result.

The Commission made distinct comments in its DPD about the SCO excluding "ineligible other animals such as rodents, livestock, or wild animals" and "ineligible birds, such as pigeons, doves, ducks, chickens, owls, pheasants, mallards, and game fowls" from reimbursement. The Commission states that "in another audit on this program, which is the subject of another IRC (*City of Los Angeles Animal Adoption, 13-9811-I-02*), the Controller provided greater specificity when it excluded ineligible other animals." The Commission states that it cannot tell from the audit report whether those same animals were excluded here. The SCO wishes to point out that the city's raw animal data for this audit did not provide the same level of detail as did the data for the City of Los Angeles audit. As shown in the table above, for this audit, the animal data simply lists "dog," "cat," and "other" as animal types, without any other descriptive information. The SCO is providing a listing of the records for just "other animals" (**Tab 4**) from the city's raw animal data for FY 2007-08 as an example.

In the City of Los Angeles audit, the data provided further descriptors under animal type, such as "birds," and under intake type, such as "wildlife," as well as the additional field "primary breed." Under "primary breed," there were subtypes, such as duck, pigeon, rat, and turtle for "other

animals”; and various different breeds for dogs and cats. Due to the lack of detail in the City of Hayward’s animal data relating to other animals, the SCO was not able to make the same exclusions here as it did during the City of Los Angeles audit. Therefore, there were no reductions in costs relating to the SCO’s exclusion of specified “birds” and “other animals” “legally owned as personal property,” and thus no costs to reinstate.

**5. Exclusion of animals deemed treatable upon arrival at the shelter and later euthanized during the increased holding period because they became non-rehabilitatable**

The Commission found that the SCO’s interpretation of the plain language of the parameters and guidelines was incorrect. The SCO relied on the phrase “animals that die during the increased holding period or are ultimately euthanized” as a judgement criteria to determine eligible animals for reimbursement. The Commission stated that this phrase was “vague and ambiguous” and needed further interpretation.

The SCO used the language in the parameters and guidelines as its primary judgement criteria. The SCO conducts its audits to the plain language of the criteria to avoid any bias. The Animal Adoption program’s parameters and guidelines contain detailed descriptions of the reimbursable activities, including specific calculation steps, formulas, and animal population exclusions. The SCO used the criteria set forth by the Commission without exercising subjective interpretations, especially when the criteria was written with such specificity and detail. The SCO had no reason to treat this one phrase as vague and in need of interpretation when all other phrases, descriptions of activities, exclusions, and formulas contained specific language and appeared to be intentional. Specifically, the use of the word “or” indicated the distinct separation between words “die” and “ultimately euthanized” as two unique categories.

Moreover, the statement “die during the increased holding period or are ultimately euthanized” was also consistent with the type of detail captured in the claimant’s Chameleon database for all animal records. For this audit, the animal records provided by the City of Hayward contained no detail at all relating to reason the animal was euthanized (medical reasons, behavioral reasons, time and space constraints, etc.). Furthermore, the data did not provide any detail as to the health status of the animal from arrival to demise. However, the DPD described a hypothetical scenario of an animal coming in sick being deemed treatable, then non-rehabilitatable, and then ultimately euthanized within the increased holding period as a result of the animal’s health changing. While this situation likely occurred with some of the animals impounded at the city’s animal shelter, the scenario is simply impossible to track with the data being captured by the city in its animal database. In other audits of this program, where there is a greater level of detail in the animal data provided, many of the animals that are euthanized within the first few days after impoundment are recorded as either irremediably suffering or having medical issues. If the animal record showed an animal being euthanized on day three for medical reasons, the shelter staff made a humane decision to relieve that animal of its suffering. It has been our observation that animal shelters Statewide delayed euthanizing animals prematurely, as required by this mandate. This was evident from reviewing the animal records and statistics during the course of our audits for the Animal Adoption program. However, even if the City of Hayward had provided more detailed animal data, we believe that it would still have been extremely difficult to determine whether the animals euthanized for medical reasons would fit in the hypothetical scenario described in the DPD.

As already noted, the city's animal data provides no reasons for the final disposition of the animals. The animals that were euthanized in the first few days after coming into the shelter were most likely predominantly suffering from serious medical conditions and, therefore, were not considered treatable or adoptable. The exclusion of these animals contained no bias from the SCO and was consistent with the plain language in the parameters and guidelines, for the lack of any other judgement criteria.

For those animals euthanized during the increased holding period, the level of detail necessary to review each individual animal's health status and progression of their disease prior to euthanasia simply is not available from the animal data statistics maintained in the claimant's Chameleon database.

Hypothetically, the shelter's veterinarians could have records with such specific details to analyze whether the animal was initially considered treatable and then changed to non-rehabilitatable. City shelter staff would need to perform this analysis, which we believe would be time-consuming and would not lead to any material results.

#### **6. SCO's recalculation of costs following the *Purifoy* decision and its use of an average number of reimbursable days**

We believe that the SCO's use of the average increased holding period days was the most reasonable and appropriate methodology by which to compute allowable costs for this mandate. This methodology was derived by performing a detailed analysis of all possible animal intake scenarios for each day of the week for the city's animal shelter [Tab 6]. This methodology is also unbiased and mathematically sound. The claimant agreed, as the claimed information also used the average increased holding period days as well to compute claimed costs.

The Commission suggested in its DPD that the SCO should evaluate each animal's intake information to determine the actual increased holding period of each animal. However, this suggestion assumes that the required detail exists in each animal record and also assumes a practical ease of performing such calculations. In reality, such an evaluation is practically impossible. The claimant's animal data averaged between 4,793 and 6,367 line items per fiscal year, as noted in the table above. The animal census data contains each animal's date of impoundment and the date of outcome. The SCO computed each animal's total number of holding period days, but used an average number of reimbursable days to determine the allowable population of animals and to compute allowable costs.

In order to compute the actual increased holding period days for every animal on an individual basis, we would need to know on what day of the week the animal was impounded. In order to find this information, someone would have to manually open each animal record and check. That person would then need to evaluate, based on the calendar of the specific week and year, the actual number of days in the increased holding period. Once the animal's eligibility was established, that person would need to compute each animal's allowable costs using the reimbursable days. This task would be impractical and most likely would not produce results materially different from using an average calculation.

The Commission suggested that using an average for reimbursable days potentially excludes a marginal amount of "eligible animals." We concur. However, we believe that it is equally possible that the use of this average also includes an equal number of non-eligible animals as well. The use

of a mathematical average assumes some outliers. But in this case, it provides the most reasonable and cost-effective way to analyze unusually large quantities of animal data. In fact, we believe that the large size of the animal population (as noted above) makes the use of an average value statistically more accurate and decreases the probability of error.

## **Tab 3**

**Annual Census for ALL Animals**

**I.4.PS**

Total # of Records

excluding  
 DOA's  
 (Sum of C  
 includes prior year  
 animals & newborns

4,354

**J.4.1**

Annual Census  
 ALL Animals  
 Total Days

Impounded  
 All Animals

Annual  
 Census  
 DOGS

Cats

Annual  
 Census  
 OTHER

Animals

(Sum of J)

65,986

**I.4.3**

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(^c)	(d)	(e)	(f)	(g)	(h)	(i)	J=(g)-(e)+1	(k)

CAT	A016660	1	05/08/02	05/08/02	STRAY	05/19/02	EUTH	1	1	0
CAT	A009097	1	10/21/01	10/21/01	OWNER SUR	10/21/01	ADOPTION	1	1	0
CAT	A013135	1	12/27/01	12/27/01	RETURN	12/27/01	ADOPTION	1	1	0
CAT	A015173	1	02/22/02	02/22/02	STRAY	02/22/02	RELOCATE	1	1	0
CAT	A010449	1	07/03/01	07/03/01	STRAY	07/03/01	RTO	1	1	0
CAT	A010450	1	07/03/01	07/03/01	STRAY	07/03/01	RTO	1	1	0
CAT	A012771	1	10/09/01	10/09/01	STRAY	10/09/01	RTO	1	1	0
CAT	A012772	1	10/09/01	10/09/01	STRAY	10/09/01	RTO	1	1	0
CAT	A015350	1	03/05/02	03/05/02	STRAY	03/05/02	RTO	1	1	0
CAT	A015922	1	03/29/02	03/29/02	STRAY	03/29/02	RTO	1	1	0
CAT	A016859	1	05/17/02	05/17/02	STRAY	05/17/02	RTO	1	1	0
CAT	A017483	1	06/12/02	06/12/02	STRAY	06/12/02	RTO	1	1	0
CAT	A016634	1	05/07/02	05/07/02	STRAY	05/07/02	TRANSFER	1	1	0
CAT	A016635	1	05/07/02	05/07/02	STRAY	05/07/02	TRANSFER	1	1	0
CAT	A016636	1	05/07/02	05/07/02	STRAY	05/07/02	TRANSFER	1	1	0
CAT	A016637	1	05/07/02	05/07/02	STRAY	05/07/02	TRANSFER	1	1	0
CAT	A016638	1	05/07/02	05/07/02	STRAY	05/07/02	TRANSFER	1	1	0
CAT	A010679	1	07/11/01	07/11/01	STRAY	07/12/01	EUTH	2	2	0
CAT	A010810	1	07/17/01	07/17/01	STRAY	07/18/01	EUTH	2	2	0
CAT	A010811	1	07/17/01	07/17/01	STRAY	07/18/01	EUTH	2	2	0
CAT	A010821	1	07/17/01	07/17/01	STRAY	07/18/01	EUTH	2	2	0
CAT	A010822	1	07/17/01	07/17/01	STRAY	07/18/01	EUTH	2	2	0
CAT	A010870	1	07/18/01	07/18/01	STRAY	07/19/01	EUTH	2	2	0
CAT	A010893	1	07/20/01	07/20/01	STRAY	07/21/01	EUTH	2	2	0
CAT	A010894	1	07/20/01	07/20/01	STRAY	07/21/01	EUTH	2	2	0
CAT	A010895	1	07/20/01	07/20/01	STRAY	07/21/01	EUTH	2	2	0
CAT	A010896	1	07/20/01	07/20/01	STRAY	07/21/01	EUTH	2	2	0
CAT	A010897	1	07/20/01	07/20/01	STRAY	07/21/01	EUTH	2	2	0
CAT	A010913	1	07/20/01	07/20/01	STRAY	07/21/01	EUTH	2	2	0
CAT	A010914	1	07/20/01	07/20/01	STRAY	07/21/01	EUTH	2	2	0
CAT	A010915	1	07/20/01	07/20/01	STRAY	07/21/01	EUTH	2	2	0
CAT	A010919	1	07/20/01	07/20/01	STRAY	07/21/01	EUTH	2	2	0
CAT	A010920	1	07/20/01	07/20/01	STRAY	07/21/01	EUTH	2	2	0
CAT	A010921	1	07/20/01	07/20/01	STRAY	07/21/01	EUTH	2	2	0
CAT	A010922	1	07/20/01	07/20/01	STRAY	07/21/01	EUTH	2	2	0
CAT	A010960	1	07/23/01	07/23/01	STRAY	07/24/01	EUTH	2	2	0
CAT	A011002	1	07/25/01	07/25/01	STRAY	07/26/01	DIED	2	2	0
CAT	A010998	1	07/25/01	07/25/01	STRAY	07/26/01	EUTH	2	2	0
CAT	A011069	1	07/27/01	07/27/01	OWNER SUR	07/28/01	ADOPTION	2	2	0
CAT	A011052	1	07/27/01	07/27/01	STRAY	07/28/01	ADOPTION	2	2	0
CAT	A011054	1	07/27/01	07/27/01	STRAY	07/28/01	ADOPTION	2	2	0
CAT	A011074	1	07/27/01	07/27/01	STRAY	07/28/01	EUTH	2	2	0
CAT	A011154	1	07/31/01	07/31/01	STRAY	08/01/01	EUTH	2	2	0
CAT	A011455	1	08/10/01	08/10/01	STRAY	08/11/01	RTO	2	2	0
CAT	A011457	1	08/10/01	08/10/01	STRAY	08/11/01	RTO	2	2	0
CAT	A011458	1	08/10/01	08/10/01	STRAY	08/11/01	RTO	2	2	0
CAT	A011459	1	08/10/01	08/10/01	STRAY	08/11/01	RTO	2	2	0
CAT	A011460	1	08/10/01	08/10/01	STRAY	08/11/01	RTO	2	2	0
CAT	A011461	1	08/10/01	08/10/01	STRAY	08/11/01	RTO	2	2	0
CAT	A011551	1	08/14/01	08/14/01	STRAY	08/15/01	EUTH	2	2	0
CAT	A011552	1	08/14/01	08/14/01	STRAY	08/15/01	EUTH	2	2	0
CAT	A011616	1	08/15/01	08/15/01	STRAY	08/16/01	EUTH	2	2	0
CAT	A011674	1	08/17/01	08/17/01	STRAY	08/18/01	EUTH	2	2	0
CAT	A011800	1	08/24/01	08/24/01	OWNER SUR	08/25/01	RTO	2	2	0
CAT	A011801	1	08/24/01	08/24/01	OWNER SUR	08/25/01	RTO	2	2	0

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A011879	1	08/28/01	08/28/01	STRAY	08/29/01	EUTH	2	2	0
CAT	A011880	1	08/28/01	08/28/01	STRAY	08/29/01	EUTH	2	2	0
CAT	A011881	1	08/28/01	08/28/01	STRAY	08/29/01	EUTH	2	2	0
CAT	A011882	1	08/28/01	08/28/01	STRAY	08/29/01	EUTH	2	2	0
CAT	A011883	1	08/28/01	08/28/01	STRAY	08/29/01	EUTH	2	2	0
CAT	A011884	1	08/28/01	08/28/01	STRAY	08/29/01	EUTH	2	2	0
CAT	A011885	1	08/28/01	08/28/01	STRAY	08/29/01	EUTH	2	2	0
CAT	A011886	1	08/28/01	08/28/01	STRAY	08/29/01	EUTH	2	2	0
CAT	A011887	1	08/28/01	08/28/01	STRAY	08/29/01	EUTH	2	2	0
CAT	A011893	1	08/28/01	08/28/01	STRAY	08/29/01	EUTH	2	2	0
CAT	A011898	1	08/28/01	08/28/01	STRAY	08/29/01	EUTH	2	2	0
CAT	A011927	1	08/30/01	08/30/01	STRAY	08/31/01	RTO	2	2	0
CAT	A011956	1	08/31/01	08/31/01	STRAY	09/01/01	EUTH	2	2	0
CAT	A011961	1	08/31/01	08/31/01	STRAY	09/01/01	EUTH	2	2	0
CAT	A011965	1	08/31/01	08/31/01	STRAY	09/01/01	EUTH	2	2	0
CAT	A012107	1	09/04/01	09/04/01	STRAY	09/05/01	DIED	2	2	0
CAT	A012109	1	09/04/01	09/04/01	STRAY	09/05/01	DIED	2	2	0
CAT	A012117	1	09/05/01	09/05/01	STRAY	09/06/01	RTO	2	2	0
CAT	A012176	1	09/07/01	09/07/01	STRAY	09/08/01	EUTH	2	2	0
CAT	A012177	1	09/07/01	09/07/01	STRAY	09/08/01	EUTH	2	2	0
CAT	A012178	1	09/07/01	09/07/01	STRAY	09/08/01	EUTH	2	2	0
CAT	A012309	1	09/14/01	09/14/01	STRAY	09/15/01	EUTH	2	2	0
CAT	A012310	1	09/14/01	09/14/01	STRAY	09/15/01	EUTH	2	2	0
CAT	A012338	1	09/16/01	09/16/01	STRAY	09/17/01	DIED	2	2	0
CAT	A012451	1	09/21/01	09/21/01	STRAY	09/22/01	EUTH	2	2	0
CAT	A012536	1	09/26/01	09/26/01	STRAY	09/27/01	EUTH	2	2	0
CAT	A012537	1	09/26/01	09/26/01	STRAY	09/27/01	EUTH	2	2	0
CAT	A012581	1	09/28/01	09/28/01	STRAY	09/29/01	EUTH	2	2	0
CAT	A012582	1	09/28/01	09/28/01	STRAY	09/29/01	EUTH	2	2	0
CAT	A012583	1	09/28/01	09/28/01	STRAY	09/29/01	EUTH	2	2	0
CAT	A012928	1	10/16/01	10/16/01	STRAY	10/17/01	EUTH	2	2	0
CAT	A012972	1	10/18/01	10/18/01	STRAY	10/19/01	EUTH	2	2	0
CAT	A012955	1	10/19/01	10/19/01	STRAY	10/20/01	EUTH	2	2	0
CAT	A013183	1	11/01/01	11/01/01	STRAY	11/02/01	EUTH	2	2	0
CAT	A013278	1	11/06/01	11/06/01	STRAY	11/07/01	RTO	2	2	0
CAT	A013415	1	11/13/01	11/13/01	STRAY	11/14/01	EUTH	2	2	0
CAT	A013450	1	11/15/01	11/15/01	STRAY	11/16/01	EUTH	2	2	0
CAT	A013684	1	11/26/01	11/26/01	STRAY	11/27/01	RTO	2	2	0
CAT	A013755	1	11/30/01	11/30/01	OWNER SUR	12/01/01	ADOPTION	2	2	0
CAT	A013906	1	12/08/01	12/08/01	STRAY	12/09/01	EUTH	2	2	0
CAT	A013942	1	12/11/01	12/11/01	STRAY	12/12/01	RTO	2	2	0
CAT	A014094	1	12/20/01	12/20/01	STRAY	12/21/01	DIED	2	2	0
CAT	A014095	1	12/20/01	12/20/01	STRAY	12/21/01	DIED	2	2	0
CAT	A014097	1	12/20/01	12/20/01	STRAY	12/21/01	DIED	2	2	0
CAT	A014098	1	12/20/01	12/20/01	STRAY	12/21/01	DIED	2	2	0
CAT	A014360	1	01/09/02	01/09/02	OWNER SUR	01/10/02	ADOPTION	2	2	0
CAT	A012804	1	02/03/02	02/03/02	OWNER SUR	02/04/02	ADOPTION	2	2	0
CAT	A015162	1	02/21/02	02/21/02	STRAY	02/22/02	RTO	2	2	0
CAT	A015353	1	03/05/02	03/05/02	STRAY	03/06/02	RTO	2	2	0
CAT	A015897	1	03/27/02	03/27/02	STRAY	03/28/02	EUTH	2	2	0
CAT	A015972	1	04/02/02	04/02/02	STRAY	04/03/02	DIED	2	2	0
CAT	A016358	1	04/24/02	04/24/02	STRAY	04/25/02	DIED	2	2	0
CAT	A016357	1	04/24/02	04/24/02	STRAY	04/25/02	EUTH	2	2	0
CAT	A016359	1	04/24/02	04/24/02	STRAY	04/25/02	EUTH	2	2	0
CAT	A016360	1	04/24/02	04/24/02	STRAY	04/25/02	EUTH	2	2	0
CAT	A016361	1	04/24/02	04/24/02	STRAY	04/25/02	EUTH	2	2	0
CAT	A016388	1	04/25/02	04/25/02	STRAY	04/26/02	DIED	2	2	0
CAT	A016642	1	05/07/02	05/07/02	STRAY	05/08/02	EUTH	2	2	0
CAT	A016649	1	05/08/02	05/08/02	STRAY	05/09/02	RTO	2	2	0
CAT	A016843	1	05/16/02	05/16/02	STRAY	05/17/02	DIED	2	2	0
CAT	A016844	1	05/16/02	05/16/02	STRAY	05/17/02	DIED	2	2	0
CAT	A016861	1	05/17/02	05/17/02	STRAY	05/18/02	EUTH	2	2	0
CAT	A016862	1	05/17/02	05/17/02	STRAY	05/18/02	EUTH	2	2	0
CAT	A016909	1	05/19/02	05/19/02	STRAY	05/20/02	EUTH	2	2	0
CAT	A016915	1	05/20/02	05/20/02	STRAY	05/21/02	EUTH	2	2	0
CAT	A016917	1	05/20/02	05/20/02	STRAY	05/21/02	EUTH	2	2	0
CAT	A016964	1	05/22/02	05/22/02	STRAY	05/23/02	ADOPTION	2	2	0
CAT	A016969	1	05/22/02	05/22/02	STRAY	05/23/02	ADOPTION	2	2	0
CAT	A016970	1	05/22/02	05/22/02	STRAY	05/23/02	ADOPTION	2	2	0
CAT	A016971	1	05/22/02	05/22/02	STRAY	05/23/02	ADOPTION	2	2	0
CAT	A016942	1	05/22/02	05/22/02	STRAY	05/23/02	EUTH	2	2	0
CAT	A016943	1	05/22/02	05/22/02	STRAY	05/23/02	EUTH	2	2	0
CAT	A016955	1	05/22/02	05/22/02	STRAY	05/23/02	EUTH	2	2	0
CAT	A016973	1	05/22/02	05/22/02	STRAY	05/23/02	EUTH	2	2	0
CAT	A016974	1	05/22/02	05/22/02	STRAY	05/23/02	EUTH	2	2	0
CAT	A016975	1	05/22/02	05/22/02	STRAY	05/23/02	EUTH	2	2	0

Animal Type	Animal ID	Total # of animals under ID	Intake Date	Intake Date Revised by Auditor	Type- How Animal Came in to Shelter	Outcome Date	Type- Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A016976	1	05/22/02	05/22/02	STRAY	05/23/02	EUTH	2	2	0
CAT	A016977	1	05/22/02	05/22/02	STRAY	05/23/02	EUTH	2	2	0
CAT	A017011	1	05/24/02	05/24/02	STRAY	05/25/02	ADOPTION	2	2	0
CAT	A017012	1	05/24/02	05/24/02	STRAY	05/25/02	ADOPTION	2	2	0
CAT	A017022	1	05/29/02	05/29/02	STRAY	05/30/02	EUTH	2	2	0
CAT	A017116	1	05/29/02	05/29/02	STRAY	05/30/02	EUTH	2	2	0
CAT	A017313	1	06/04/02	06/04/02	STRAY	06/05/02	ADOPTION	2	2	0
CAT	A017306	1	06/04/02	06/04/02	STRAY	06/05/02	EUTH	2	2	0
CAT	A017307	1	06/04/02	06/04/02	STRAY	06/05/02	EUTH	2	2	0
CAT	A017308	1	06/04/02	06/04/02	STRAY	06/05/02	EUTH	2	2	0
CAT	A017309	1	06/04/02	06/04/02	STRAY	06/05/02	EUTH	2	2	0
CAT	A017310	1	06/04/02	06/04/02	STRAY	06/05/02	EUTH	2	2	0
CAT	A017445	1	06/11/02	06/11/02	STRAY	06/12/02	EUTH	2	2	0
CAT	A017446	1	06/11/02	06/11/02	STRAY	06/12/02	EUTH	2	2	0
CAT	A017447	1	06/11/02	06/11/02	STRAY	06/12/02	EUTH	2	2	0
CAT	A017448	1	06/11/02	06/11/02	STRAY	06/12/02	EUTH	2	2	0
CAT	A017464	1	06/11/02	06/11/02	STRAY	06/12/02	EUTH	2	2	0
CAT	A017465	1	06/11/02	06/11/02	STRAY	06/12/02	EUTH	2	2	0
CAT	A017532	1	06/14/02	06/14/02	STRAY	06/15/02	EUTH	2	2	0
CAT	A017534	1	06/14/02	06/14/02	STRAY	06/15/02	EUTH	2	2	0
CAT	A017535	1	06/14/02	06/14/02	STRAY	06/15/02	EUTH	2	2	0
CAT	A017536	1	06/14/02	06/14/02	STRAY	06/15/02	EUTH	2	2	0
CAT	A017537	1	06/14/02	06/14/02	STRAY	06/15/02	EUTH	2	2	0
CAT	A017538	1	06/14/02	06/14/02	STRAY	06/15/02	EUTH	2	2	0
CAT	A017543	1	06/14/02	06/14/02	STRAY	06/15/02	EUTH	2	2	0
CAT	A017562	1	06/15/02	06/15/02	STRAY	06/16/02	EUTH	2	2	0
CAT	A017563	1	06/15/02	06/15/02	STRAY	06/16/02	EUTH	2	2	0
CAT	A017564	1	06/15/02	06/15/02	STRAY	06/16/02	EUTH	2	2	0
CAT	A017565	1	06/15/02	06/15/02	STRAY	06/16/02	EUTH	2	2	0
CAT	A017566	1	06/15/02	06/15/02	STRAY	06/16/02	EUTH	2	2	0
CAT	A017567	1	06/15/02	06/15/02	STRAY	06/16/02	EUTH	2	2	0
CAT	A017568	1	06/15/02	06/15/02	STRAY	06/16/02	EUTH	2	2	0
CAT	A017569	1	06/15/02	06/15/02	STRAY	06/16/02	EUTH	2	2	0
CAT	A017602	1	06/17/02	06/17/02	STRAY	06/18/02	EUTH	2	2	0
CAT	A017615	1	06/17/02	06/17/02	STRAY	06/18/02	EUTH	2	2	0
CAT	A017725	1	06/20/02	06/20/02	STRAY	06/21/02	EUTH	2	2	0
CAT	A017800	1	06/24/02	06/24/02	OWNER SUR	06/25/02	EUTH	2	2	0
CAT	A010468	1	07/03/01	07/03/01	STRAY	07/05/01	EUTH	3	3	0
CAT	A010469	1	07/03/01	07/03/01	STRAY	07/05/01	EUTH	3	3	0
CAT	A010605	1	07/09/01	07/09/01	STRAY	07/11/01	ADOPTION	3	3	0
CAT	A010621	1	07/09/01	07/09/01	STRAY	07/11/01	ADOPTION	3	3	0
CAT	A010800	1	07/16/01	07/16/01	STRAY	07/18/01	EUTH	3	3	0
CAT	A010801	1	07/16/01	07/16/01	STRAY	07/18/01	EUTH	3	3	0
CAT	A010802	1	07/16/01	07/16/01	STRAY	07/18/01	EUTH	3	3	0
CAT	A010803	1	07/16/01	07/16/01	STRAY	07/18/01	EUTH	3	3	0
CAT	A011051	1	07/26/01	07/26/01	STRAY	07/28/01	ADOPTION	3	3	0
CAT	A011108	1	07/29/01	07/29/01	STRAY	07/31/01	EUTH	3	3	0
CAT	A011387	1	08/07/01	08/07/01	STRAY	08/09/01	EUTH	3	3	0
CAT	A011389	1	08/07/01	08/07/01	STRAY	08/09/01	EUTH	3	3	0
CAT	A011585	1	08/15/01	08/15/01	STRAY	08/17/01	EUTH	3	3	0
CAT	A011737	1	08/21/01	08/21/01	STRAY	08/23/01	EUTH	3	3	0
CAT	A011738	1	08/21/01	08/21/01	STRAY	08/23/01	EUTH	3	3	0
CAT	A011739	1	08/21/01	08/21/01	STRAY	08/23/01	EUTH	3	3	0
CAT	A011741	1	08/21/01	08/21/01	STRAY	08/23/01	EUTH	3	3	0
CAT	A011975	1	08/31/01	08/31/01	STRAY	09/02/01	MISSING	3	3	0
CAT	A012104	1	09/04/01	09/04/01	STRAY	09/06/01	DIED	3	3	0
CAT	A012106	1	09/04/01	09/04/01	STRAY	09/06/01	DIED	3	3	0
CAT	A012111	1	09/04/01	09/04/01	STRAY	09/06/01	EUTH	3	3	0
CAT	A012254	1	09/11/01	09/11/01	STRAY	09/13/01	DIED	3	3	0
CAT	A012282	1	09/13/01	09/13/01	STRAY	09/15/01	EUTH	3	3	0
CAT	A012283	1	09/13/01	09/13/01	STRAY	09/15/01	EUTH	3	3	0
CAT	A012286	1	09/13/01	09/13/01	STRAY	09/15/01	EUTH	3	3	0
CAT	A012281	1	09/13/01	09/13/01	STRAY	09/15/01	MISSING	3	3	0
CAT	A012516	1	09/25/01	09/25/01	STRAY	09/27/01	EUTH	3	3	0
CAT	A012517	1	09/25/01	09/25/01	STRAY	09/27/01	EUTH	3	3	0
CAT	A012518	1	09/25/01	09/25/01	STRAY	09/27/01	EUTH	3	3	0
CAT	A012520	1	09/25/01	09/25/01	STRAY	09/27/01	EUTH	3	3	0
CAT	A012912	1	10/16/01	10/16/01	STRAY	10/18/01	EUTH	3	3	0
CAT	A012960	1	10/18/01	10/18/01	STRAY	10/20/01	RTO	3	3	0
CAT	A013010	1	10/20/01	10/20/01	STRAY	10/22/01	EUTH	3	3	0
CAT	A013064	1	10/24/01	10/24/01	STRAY	10/26/01	EUTH	3	3	0
CAT	A013065	1	10/24/01	10/24/01	STRAY	10/26/01	EUTH	3	3	0
CAT	A013144	1	10/29/01	10/29/01	STRAY	10/31/01	RTO	3	3	0
CAT	A013743	1	11/29/01	11/29/01	CONFISCATE	12/01/01	RTO	3	3	0
CAT	A013794	1	12/03/01	12/03/01	STRAY	12/05/01	EUTH	3	3	0
CAT	A014096	1	12/20/01	12/20/01	STRAY	12/22/01	DIED	3	3	0

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A014286	1	01/04/02	01/04/02	STRAY	01/06/02	EUTH	3	3	0
CAT	A014326	1	01/07/02	01/07/02	STRAY	01/09/02	EUTH	3	3	0
CAT	A014328	1	01/07/02	01/07/02	STRAY	01/09/02	EUTH	3	3	0
CAT	A014465	1	01/15/02	01/15/02	OWNER SUR	01/17/02	EUTH	3	3	0
CAT	A015882	1	03/26/02	03/26/02	STRAY	03/28/02	RTO	3	3	0
CAT	A015964	1	04/02/02	04/02/02	STRAY	04/04/02	DIED	3	3	0
CAT	A016029	1	04/04/02	04/04/02	OWNER SUR	04/06/02	EUTH	3	3	0
CAT	A016662	1	05/08/02	05/08/02	STRAY	05/10/02	EUTH	3	3	0
CAT	A016766	1	05/14/02	05/14/02	OWNER SUR	05/16/02	ADOPTION	3	3	0
CAT	A017227	1	06/02/02	06/02/02	STRAY	06/04/02	ADOPTION	3	3	0
CAT	A017230	1	06/02/02	06/02/02	STRAY	06/04/02	ADOPTION	3	3	0
CAT	A017231	1	06/02/02	06/02/02	STRAY	06/04/02	ADOPTION	3	3	0
CAT	A017246	1	06/03/02	06/03/02	STRAY	06/05/02	EUTH	3	3	0
CAT	A017299	1	06/04/02	06/04/02	STRAY	06/06/02	EUTH	3	3	0
CAT	A017518	1	06/14/02	06/14/02	STRAY	06/16/02	EUTH	3	3	0
CAT	A017527	1	06/14/02	06/14/02	STRAY	06/16/02	EUTH	3	3	0
CAT	A010600	1	07/09/01	07/09/01	STRAY	07/12/01	ADOPTION	4	4	0
CAT	A010603	1	07/09/01	07/09/01	STRAY	07/12/01	ADOPTION	4	4	0
CAT	A010615	1	07/09/01	07/09/01	STRAY	07/12/01	ADOPTION	4	4	0
CAT	A010804	1	07/16/01	07/16/01	STRAY	07/19/01	RTO	4	4	0
CAT	A010805	1	07/16/01	07/16/01	STRAY	07/19/01	RTO	4	4	0
CAT	A010827	1	07/17/01	07/17/01	OWNER SUR	07/20/01	EUTH	4	4	0
CAT	A010828	1	07/17/01	07/17/01	OWNER SUR	07/20/01	EUTH	4	4	0
CAT	A010831	1	07/17/01	07/17/01	OWNER SUR	07/20/01	EUTH	4	4	0
CAT	A010833	1	07/17/01	07/17/01	OWNER SUR	07/20/01	EUTH	4	4	0
CAT	A010873	1	07/18/01	07/18/01	OWNER SUR	07/21/01	EUTH	4	4	0
CAT	A010874	1	07/18/01	07/18/01	OWNER SUR	07/21/01	EUTH	4	4	0
CAT	A010840	1	07/18/01	07/18/01	STRAY	07/21/01	EUTH	4	4	1
CAT	A010841	1	07/18/01	07/18/01	STRAY	07/21/01	EUTH	4	4	1
CAT	A011141	1	07/30/01	07/30/01	STRAY	08/02/01	EUTH	4	4	1
CAT	A011323	1	08/04/01	08/04/01	OWNER SUR	08/07/01	ADOPTION	4	4	0
CAT	A011324	1	08/04/01	08/04/01	OWNER SUR	08/07/01	ADOPTION	4	4	0
CAT	A011342	1	08/06/01	08/06/01	STRAY	08/09/01	EUTH	4	4	1
CAT	A011343	1	08/06/01	08/06/01	STRAY	08/09/01	EUTH	4	4	1
CAT	A011344	1	08/06/01	08/06/01	STRAY	08/09/01	EUTH	4	4	1
CAT	A011345	1	08/06/01	08/06/01	STRAY	08/09/01	EUTH	4	4	1
CAT	A011349	1	08/06/01	08/06/01	STRAY	08/09/01	EUTH	4	4	1
CAT	A011352	1	08/06/01	08/06/01	STRAY	08/09/01	EUTH	4	4	1
CAT	A011354	1	08/06/01	08/06/01	STRAY	08/09/01	EUTH	4	4	1
CAT	A011358	1	08/06/01	08/06/01	STRAY	08/09/01	EUTH	4	4	1
CAT	A011393	1	08/07/01	08/07/01	STRAY	08/10/01	DIED	4	4	1
CAT	A011617	1	08/15/01	08/15/01	OWNER SUR	08/18/01	EUTH	4	4	0
CAT	A011618	1	08/15/01	08/15/01	OWNER SUR	08/18/01	EUTH	4	4	0
CAT	A011591	1	08/15/01	08/15/01	STRAY	08/18/01	EUTH	4	4	1
CAT	A011724	1	08/20/01	08/20/01	OWNER SUR	08/23/01	EUTH	4	4	0
CAT	A011831	1	08/25/01	08/25/01	STRAY	08/28/01	RTO	4	4	0
CAT	A012684	1	10/02/01	10/02/01	STRAY	10/05/01	DIED	4	4	1
CAT	A012728	1	10/06/01	10/06/01	STRAY	10/09/01	EUTH	4	4	1
CAT	A012794	1	10/10/01	10/10/01	OWNER SUR	10/13/01	EUTH	4	4	0
CAT	A012795	1	10/10/01	10/10/01	OWNER SUR	10/13/01	EUTH	4	4	0
CAT	A012908	1	10/16/01	10/16/01	OWNER SUR	10/19/01	EUTH	4	4	0
CAT	A012909	1	10/16/01	10/16/01	OWNER SUR	10/19/01	EUTH	4	4	0
CAT	A013402	1	11/12/01	11/12/01	STRAY	11/15/01	EUTH	4	4	1
CAT	A013412	1	11/13/01	11/13/01	OWNER SUR	11/16/01	EUTH	4	4	0
CAT	A013038	1	11/17/01	11/17/01	RETURN	11/20/01	ADOPTION	4	4	0
CAT	A013899	1	12/04/01	12/04/01	STRAY	12/07/01	EUTH	4	4	1
CAT	A013900	1	12/04/01	12/04/01	STRAY	12/07/01	EUTH	4	4	1
CAT	A013901	1	12/04/01	12/04/01	STRAY	12/07/01	EUTH	4	4	1
CAT	A013797	1	12/04/01	12/04/01	STRAY	12/07/01	RTO	4	4	0
CAT	A014316	1	01/06/02	01/06/02	STRAY	01/09/02	EUTH	4	4	1
CAT	A014345	1	01/08/02	01/08/02	OWNER SUR	01/11/02	ADOPTION	4	4	0
CAT	A015150	1	02/20/02	02/20/02	OWNER SUR	02/23/02	EUTH	4	4	0
CAT	A015225	1	02/26/02	02/26/02	OWNER SUR	03/01/02	RTO	4	4	0
CAT	A015963	1	04/02/02	04/02/02	STRAY	04/05/02	DIED	4	4	1
CAT	A015965	1	04/02/02	04/02/02	STRAY	04/05/02	DIED	4	4	1
CAT	A016133	1	04/10/02	04/10/02	STRAY	04/13/02	EUTH	4	4	1
CAT	A016264	1	04/18/02	04/18/02	STRAY	04/21/02	EUTH	4	4	1
CAT	A016450	1	04/27/02	04/27/02	STRAY	04/30/02	DIED	4	4	1
CAT	A016498	1	04/30/02	04/30/02	STRAY	05/03/02	RTO	4	4	0
CAT	A016605	1	05/05/02	05/05/02	STRAY	05/08/02	EUTH	4	4	1
CAT	A016606	1	05/05/02	05/05/02	STRAY	05/08/02	EUTH	4	4	1
CAT	A016607	1	05/05/02	05/05/02	STRAY	05/08/02	EUTH	4	4	1
CAT	A016608	1	05/05/02	05/05/02	STRAY	05/08/02	EUTH	4	4	1
CAT	A016609	1	05/05/02	05/05/02	STRAY	05/08/02	EUTH	4	4	1
CAT	A016610	1	05/05/02	05/05/02	STRAY	05/08/02	EUTH	4	4	1
CAT	A016611	1	05/05/02	05/05/02	STRAY	05/08/02	EUTH	4	4	1

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A016777	1	05/14/02	05/14/02	STRAY	05/17/02	ADOPTION	4	4	0
CAT	A016823	1	05/16/02	05/16/02	STRAY	05/19/02	DIED	4	4	1
CAT	A016824	1	05/16/02	05/16/02	STRAY	05/19/02	DIED	4	4	1
CAT	A016899	1	05/18/02	05/18/02	STRAY	05/21/02	EUTH	4	4	1
CAT	A016900	1	05/18/02	05/18/02	STRAY	05/21/02	EUTH	4	4	1
CAT	A016901	1	05/18/02	05/18/02	STRAY	05/21/02	EUTH	4	4	1
CAT	A017045	1	05/25/02	05/25/02	STRAY	05/28/02	RTO	4	4	0
CAT	A017046	1	05/25/02	05/25/02	STRAY	05/28/02	RTO	4	4	0
CAT	A017047	1	05/25/02	05/25/02	STRAY	05/28/02	RTO	4	4	0
CAT	A017224	1	06/01/02	06/01/02	STRAY	06/04/02	ADOPTION	4	4	0
CAT	A017487	1	06/12/02	06/12/02	STRAY	06/15/02	EUTH	4	4	1
CAT	A017633	1	06/18/02	06/18/02	STRAY	06/21/02	EUTH	4	4	1
CAT	A017658	1	06/18/02	06/18/02	STRAY	06/21/02	EUTH	4	4	1
CAT	A017803	1	06/25/02	06/25/02	OWNER SUR	06/28/02	EUTH	4	4	0
CAT	A017819	1	06/25/02	06/25/02	STRAY	06/28/02	EUTH	4	4	1
CAT	A017846	1	06/26/02	06/26/02	OWNER SUR	06/29/02	EUTH	4	4	0
CAT	A017849	1	06/26/02	06/26/02	STRAY	06/29/02	EUTH	4	4	1
CAT	A017852	1	06/26/02	06/26/02	STRAY	06/29/02	EUTH	4	4	1
CAT	A017853	1	06/26/02	06/26/02	STRAY	06/29/02	EUTH	4	4	1
CAT	A017871	1	06/27/02	06/27/02	STRAY	06/30/02	EUTH	4	4	1
CAT	A010405	1	07/01/01	07/01/01	STRAY	07/05/01	EUTH	5	5	2
CAT	A010581	1	07/08/01	07/08/01	STRAY	07/12/01	ADOPTION	5	5	0
CAT	A010584	1	07/08/01	07/08/01	STRAY	07/12/01	EUTH	5	5	2
CAT	A010585	1	07/08/01	07/08/01	STRAY	07/12/01	EUTH	5	5	2
CAT	A010712	1	07/09/01	07/09/01	CONFISCATE	07/13/01	EUTH	5	5	2
CAT	A010713	1	07/09/01	07/09/01	CONFISCATE	07/13/01	EUTH	5	5	2
CAT	A010714	1	07/09/01	07/09/01	CONFISCATE	07/13/01	EUTH	5	5	2
CAT	A010789	1	07/16/01	07/16/01	STRAY	07/20/01	EUTH	5	5	2
CAT	A010795	1	07/16/01	07/16/01	STRAY	07/20/01	EUTH	5	5	2
CAT	A010796	1	07/16/01	07/16/01	STRAY	07/20/01	EUTH	5	5	2
CAT	A011809	1	08/24/01	08/24/01	STRAY	08/28/01	RTO	5	5	0
CAT	A011811	1	08/24/01	08/24/01	STRAY	08/28/01	RTO	5	5	0
CAT	A011813	1	08/24/01	08/24/01	STRAY	08/28/01	RTO	5	5	0
CAT	A011817	1	08/24/01	08/24/01	STRAY	08/28/01	RTO	5	5	0
CAT	A011974	1	08/31/01	08/31/01	OWNER SUR	09/04/01	EUTH	5	5	0
CAT	A011973	1	08/31/01	08/31/01	STRAY	09/04/01	EUTH	5	5	2
CAT	A012094	1	09/04/01	09/04/01	STRAY	09/08/01	EUTH	5	5	2
CAT	A012204	1	09/08/01	09/08/01	STRAY	09/12/01	EUTH	5	5	2
CAT	A012706	1	10/05/01	10/05/01	STRAY	10/09/01	EUTH	5	5	2
CAT	A012853	1	10/13/01	10/13/01	STRAY	10/17/01	RTO	5	5	0
CAT	A012892	1	10/15/01	10/15/01	STRAY	10/19/01	DIED	5	5	2
CAT	A014349	1	01/08/02	01/08/02	OWNER SUR	01/12/02	EUTH	5	5	0
CAT	A015037	1	02/15/02	02/15/02	STRAY	02/19/02	RTO	5	5	0
CAT	A015177	1	02/22/02	02/22/02	OWNER SUR	02/26/02	EUTH	5	5	0
CAT	A015334	1	03/03/02	03/03/02	STRAY	03/07/02	RTO	5	5	0
CAT	A015423	1	03/09/02	03/09/02	STRAY	03/13/02	EUTH	5	5	2
CAT	A015524	1	03/15/02	03/15/02	STRAY	03/19/02	RTO	5	5	0
CAT	A015536	1	03/16/02	03/16/02	STRAY	03/20/02	DIED	5	5	2
CAT	A015622	1	03/19/02	03/19/02	STRAY	03/23/02	RTO	5	5	0
CAT	A016330	1	04/23/02	04/23/02	STRAY	04/27/02	EUTH	5	5	2
CAT	A016415	1	04/26/02	04/26/02	STRAY	04/30/02	ADOPTION	5	5	0
CAT	A016416	1	04/26/02	04/26/02	STRAY	04/30/02	ADOPTION	5	5	0
CAT	A016425	1	04/26/02	04/26/02	STRAY	04/30/02	ADOPTION	5	5	0
CAT	A016428	1	04/26/02	04/26/02	STRAY	04/30/02	ADOPTION	5	5	0
CAT	A016429	1	04/26/02	04/26/02	STRAY	04/30/02	ADOPTION	5	5	0
CAT	A016432	1	04/27/02	04/27/02	OWNER SUR	05/01/02	EUTH	5	5	0
CAT	A016433	1	04/27/02	04/27/02	OWNER SUR	05/01/02	EUTH	5	5	0
CAT	A016445	1	04/27/02	04/27/02	OWNER SUR	05/01/02	EUTH	5	5	0
CAT	A016438	1	04/27/02	04/27/02	STRAY	05/01/02	RTO	5	5	0
CAT	A016480	1	04/29/02	04/29/02	STRAY	05/03/02	ADOPTION	5	5	0
CAT	A016561	1	05/03/02	05/03/02	STRAY	05/07/02	ADOPTION	5	5	0
CAT	A016563	1	05/03/02	05/03/02	STRAY	05/07/02	ADOPTION	5	5	0
CAT	A016564	1	05/03/02	05/03/02	STRAY	05/07/02	ADOPTION	5	5	0
CAT	A016945	1	05/21/02	05/21/02	STRAY	05/25/02	ADOPTION	5	5	0
CAT	A016946	1	05/21/02	05/21/02	STRAY	05/25/02	ADOPTION	5	5	0
CAT	A016947	1	05/21/02	05/21/02	STRAY	05/25/02	ADOPTION	5	5	0
CAT	A017001	1	05/24/02	05/24/02	STRAY	05/28/02	EUTH	5	5	2
CAT	A017002	1	05/24/02	05/24/02	STRAY	05/28/02	EUTH	5	5	2
CAT	A017003	1	05/24/02	05/24/02	STRAY	05/28/02	EUTH	5	5	2
CAT	A017075	1	05/27/02	05/27/02	OWNER SUR	05/31/02	EUTH	5	5	0
CAT	A017076	1	05/27/02	05/27/02	OWNER SUR	05/31/02	EUTH	5	5	0
CAT	A017488	1	06/12/02	06/12/02	STRAY	06/16/02	EUTH	5	5	2
CAT	A017617	1	06/17/02	06/17/02	STRAY	06/21/02	EUTH	5	5	2
CAT	A017781	1	06/24/02	06/24/02	STRAY	06/28/02	EUTH	5	5	2
CAT	A017782	1	06/24/02	06/24/02	STRAY	06/28/02	EUTH	5	5	2
CAT	A017836	1	06/24/02	06/24/02	STRAY	06/28/02	EUTH	5	5	2

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A017854	1	06/26/02	06/26/02	STRAY	06/30/02	EUTH	5	5	2
CAT	A017866	1	06/26/02	06/26/02	STRAY	06/30/02	EUTH	5	5	2
CAT	A010381	1	06/30/01	07/01/01	STRAY	07/05/01	EUTH	6	5	3
CAT	A010178	1	07/07/01	07/07/01	RETURN	07/12/01	ADOPTION	6	6	0
CAT	A010756	1	07/14/01	07/14/01	STRAY	07/19/01	RTO	6	6	0
CAT	A011341	1	08/06/01	08/06/01	STRAY	08/11/01	EUTH	6	6	3
CAT	A011721	1	08/20/01	08/20/01	OWNER SUR	08/25/01	EUTH	6	6	0
CAT	A011940	1	08/30/01	08/30/01	OWNER SUR	09/04/01	ADOPTION	6	6	0
CAT	A011941	1	08/30/01	08/30/01	OWNER SUR	09/04/01	ADOPTION	6	6	0
CAT	A012154	1	09/01/01	09/01/01	STRAY	09/06/01	DIED	6	6	3
CAT	A012155	1	09/01/01	09/01/01	STRAY	09/06/01	EUTH	6	6	3
CAT	A012489	1	09/22/01	09/22/01	OWNER SUR	09/27/01	EUTH	6	6	0
CAT	A012493	1	09/22/01	09/22/01	OWNER SUR	09/27/01	EUTH	6	6	0
CAT	A012486	1	09/22/01	09/22/01	STRAY	09/27/01	EUTH	6	6	3
CAT	A012575	1	09/28/01	09/28/01	STRAY	10/03/01	EUTH	6	6	3
CAT	A012705	1	10/05/01	10/05/01	STRAY	10/10/01	ADOPTION	6	6	0
CAT	A013115	1	10/27/01	10/27/01	STRAY	11/01/01	EUTH	6	6	3
CAT	A014305	1	01/05/02	01/05/02	OWNER SUR	01/10/02	ADOPTION	6	6	0
CAT	A014416	1	01/12/02	01/12/02	OWNER SUR	01/17/02	EUTH	6	6	0
CAT	A014487	1	01/17/02	01/17/02	STRAY	01/22/02	EUTH	6	6	3
CAT	A014488	1	01/17/02	01/17/02	STRAY	01/22/02	EUTH	6	6	3
CAT	A015795	1	03/23/02	03/23/02	OWNER SUR	03/28/02	EUTH	6	6	0
CAT	A015793	1	03/23/02	03/23/02	STRAY	03/28/02	RTO	6	6	0
CAT	A015910	1	03/28/02	03/28/02	OWNER SUR	04/02/02	RTO	6	6	0
CAT	A016386	1	04/25/02	04/25/02	STRAY	04/30/02	DIED	6	6	3
CAT	A016423	1	04/26/02	04/26/02	OWNER SUR	05/01/02	EUTH	6	6	0
CAT	A016424	1	04/26/02	04/26/02	OWNER SUR	05/01/02	EUTH	6	6	0
CAT	A016417	1	04/26/02	04/26/02	STRAY	05/01/02	DIED	6	6	3
CAT	A016531	1	05/02/02	05/02/02	STRAY	05/07/02	ADOPTION	6	6	0
CAT	A016532	1	05/02/02	05/02/02	STRAY	05/07/02	ADOPTION	6	6	0
CAT	A016533	1	05/02/02	05/02/02	STRAY	05/07/02	ADOPTION	6	6	0
CAT	A016534	1	05/02/02	05/02/02	STRAY	05/07/02	ADOPTION	6	6	0
CAT	A016655	1	05/08/02	05/08/02	STRAY	05/13/02	EUTH	6	6	3
CAT	A016842	1	05/16/02	05/16/02	STRAY	05/21/02	RTO	6	6	0
CAT	A016884	1	05/18/02	05/18/02	STRAY	05/23/02	EUTH	6	6	3
CAT	A016885	1	05/18/02	05/18/02	STRAY	05/23/02	EUTH	6	6	3
CAT	A016897	1	05/18/02	05/18/02	STRAY	05/23/02	EUTH	6	6	3
CAT	A017134	1	05/30/02	05/30/02	STRAY	06/04/02	ADOPTION	6	6	0
CAT	A017311	1	06/04/02	06/04/02	STRAY	06/09/02	EUTH	6	6	3
CAT	A017801	1	06/24/02	06/24/02	OWNER SUR	06/29/02	ADOPTION	6	6	0
CAT	A017778	1	06/24/02	06/24/02	STRAY	06/29/02	EUTH	6	6	3
CAT	A010569	1	07/07/01	07/07/01	STRAY	07/13/01	EUTH	7	7	3
CAT	A010707	1	07/13/01	07/13/01	STRAY	07/19/01	RTO	7	7	0
CAT	A010725	1	07/13/01	07/13/01	STRAY	07/19/01	RTO	7	7	0
CAT	A010783	1	07/15/01	07/15/01	STRAY	07/21/01	EUTH	7	7	3
CAT	A011097	1	07/28/01	07/28/01	STRAY	08/03/01	EUTH	7	7	3
CAT	A011330	1	08/05/01	08/05/01	STRAY	08/11/01	EUTH	7	7	3
CAT	A011334	1	08/05/01	08/05/01	STRAY	08/11/01	EUTH	7	7	3
CAT	A011335	1	08/05/01	08/05/01	STRAY	08/11/01	EUTH	7	7	3
CAT	A011336	1	08/05/01	08/05/01	STRAY	08/11/01	EUTH	7	7	3
CAT	A011339	1	08/05/01	08/05/01	STRAY	08/11/01	EUTH	7	7	3
CAT	A011437	1	08/09/01	08/09/01	STRAY	08/15/01	RTO	7	7	0
CAT	A011458	1	08/14/01	08/14/01	OWNER SUR	08/20/01	ADOPTION	7	7	0
CAT	A011682	1	08/17/01	08/17/01	OWNER SUR	08/23/01	EUTH	7	7	0
CAT	A011676	1	08/17/01	08/17/01	STRAY	08/23/01	EUTH	7	7	3
CAT	A011684	1	08/17/01	08/17/01	STRAY	08/23/01	EUTH	7	7	3
CAT	A011936	1	08/30/01	08/30/01	OWNER SUR	09/05/01	EUTH	7	7	0
CAT	A012015	1	09/01/01	09/01/01	STRAY	09/07/01	EUTH	7	7	3
CAT	A012132	1	09/06/01	09/06/01	STRAY	09/12/01	EUTH	7	7	3
CAT	A012381	1	09/19/01	09/19/01	STRAY	09/25/01	DIED	7	7	3
CAT	A012397	1	09/19/01	09/19/01	STRAY	09/25/01	MISSING	7	7	0
CAT	A012449	1	09/21/01	09/21/01	STRAY	09/27/01	EUTH	7	7	3
CAT	A012568	1	09/28/01	09/28/01	STRAY	10/04/01	ADOPTION	7	7	0
CAT	A012569	1	09/28/01	09/28/01	STRAY	10/04/01	ADOPTION	7	7	0
CAT	A012666	1	10/03/01	10/03/01	OWNER SUR	10/09/01	EUTH	7	7	0
CAT	A012678	1	10/04/01	10/04/01	STRAY	10/10/01	EUTH	7	7	3
CAT	A013055	1	10/23/01	10/23/01	STRAY	10/29/01	MISSING	7	7	0
CAT	A013124	1	10/27/01	10/27/01	STRAY	11/02/01	ADOPTION	7	7	0
CAT	A013970	1	12/13/01	12/13/01	OWNER SUR	12/19/01	EUTH	7	7	0
CAT	A014307	1	01/05/02	01/05/02	OWNER SUR	01/11/02	EUTH	7	7	0
CAT	A014409	1	01/12/02	01/12/02	OWNER SUR	01/18/02	ADOPTION	7	7	0
CAT	A015390	1	03/07/02	03/07/02	STRAY	03/13/02	EUTH	7	7	3
CAT	A015426	1	03/09/02	03/09/02	STRAY	03/15/02	RTO	7	7	0
CAT	A016047	1	04/05/02	04/05/02	STRAY	04/11/02	DIED	7	7	3
CAT	A016048	1	04/05/02	04/05/02	STRAY	04/11/02	DIED	7	7	3
CAT	A016176	1	04/12/02	04/12/02	OWNER SUR	04/18/02	EUTH	7	7	0

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(^c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A016481	1	04/30/02	04/30/02	STRAY	05/06/02	EUTH	7	7	3
CAT	A016482	1	04/30/02	04/30/02	STRAY	05/06/02	EUTH	7	7	3
CAT	A016763	1	05/14/02	05/14/02	OWNER SUR	05/20/02	ADOPTION	7	7	0
CAT	A016764	1	05/14/02	05/14/02	OWNER SUR	05/20/02	ADOPTION	7	7	0
CAT	A016765	1	05/14/02	05/14/02	OWNER SUR	05/20/02	ADOPTION	7	7	0
CAT	A017112	1	05/29/02	05/29/02	STRAY	06/04/02	ADOPTION	7	7	0
CAT	A017123	1	05/29/02	05/29/02	STRAY	06/04/02	ADOPTION	7	7	0
CAT	A017187	1	05/31/02	05/31/02	STRAY	06/06/02	EUTH	7	7	3
CAT	A017202	1	05/31/02	05/31/02	STRAY	06/06/02	EUTH	7	7	3
CAT	A017576	1	06/15/02	06/15/02	STRAY	06/21/02	EUTH	7	7	3
CAT	A017577	1	06/15/02	06/15/02	STRAY	06/21/02	EUTH	7	7	3
CAT	A017579	1	06/15/02	06/15/02	STRAY	06/21/02	EUTH	7	7	3
CAT	A017580	1	06/15/02	06/15/02	STRAY	06/21/02	EUTH	7	7	3
CAT	A017794	1	06/24/02	06/24/02	OWNER SUR	06/30/02	EUTH	7	7	0
CAT	A017795	1	06/24/02	06/24/02	OWNER SUR	06/30/02	EUTH	7	7	0
CAT	A017796	1	06/24/02	06/24/02	OWNER SUR	06/30/02	EUTH	7	7	0
CAT	A017797	1	06/24/02	06/24/02	OWNER SUR	06/30/02	EUTH	7	7	0
CAT	A017798	1	06/24/02	06/24/02	OWNER SUR	06/30/02	EUTH	7	7	0
CAT	A010559	1	07/06/01	07/06/01	STRAY	07/13/01	EUTH	8	8	3
CAT	A010708	1	07/13/01	07/13/01	STRAY	07/20/01	EUTH	8	8	3
CAT	A010758	1	07/14/01	07/14/01	OWNER SUR	07/21/01	EUTH	8	8	0
CAT	A011399	1	08/02/01	08/02/01	STRAY	08/09/01	DIED	8	8	3
CAT	A011646	1	08/16/01	08/16/01	STRAY	08/23/01	EUTH	8	8	3
CAT	A012025	1	09/01/01	09/01/01	STRAY	09/08/01	RTO	8	8	0
CAT	A012383	1	09/19/01	09/19/01	STRAY	09/26/01	DIED	8	8	3
CAT	A012645	1	10/02/01	10/02/01	STRAY	10/09/01	EUTH	8	8	3
CAT	A012646	1	10/02/01	10/02/01	STRAY	10/09/01	EUTH	8	8	3
CAT	A012736	1	10/06/01	10/06/01	STRAY	10/13/01	EUTH	8	8	3
CAT	A012833	1	10/12/01	10/12/01	STRAY	10/19/01	EUTH	8	8	3
CAT	A012945	1	10/17/01	10/17/01	STRAY	10/24/01	DIED	8	8	3
CAT	A012946	1	10/17/01	10/17/01	STRAY	10/24/01	EUTH	8	8	3
CAT	A012962	1	10/18/01	10/18/01	OWNER SUR	10/25/01	EUTH	8	8	0
CAT	A012952	1	10/18/01	10/18/01	STRAY	10/25/01	EUTH	8	8	3
CAT	A013254	1	11/06/01	11/06/01	STRAY	11/13/01	EUTH	8	8	3
CAT	A013288	1	11/07/01	11/07/01	STRAY	11/14/01	EUTH	8	8	3
CAT	A013589	1	11/20/01	11/20/01	STRAY	11/27/01	ADOPTION	8	8	0
CAT	A013700	1	11/27/01	11/27/01	STRAY	12/04/01	ADOPTION	8	8	0
CAT	A013730	1	11/28/01	11/28/01	OWNER SUR	12/05/01	ADOPTION	8	8	0
CAT	A013731	1	11/28/01	11/28/01	OWNER SUR	12/05/01	ADOPTION	8	8	0
CAT	A013984	1	12/14/01	12/14/01	OWNER SUR	12/21/01	ADOPTION	8	8	0
CAT	A014086	1	12/19/01	12/19/01	OWNER SUR	12/26/01	EUTH	8	8	0
CAT	A014283	1	01/04/02	01/04/02	STRAY	01/11/02	EUTH	8	8	3
CAT	A014386	1	01/10/02	01/10/02	STRAY	01/17/02	EUTH	8	8	3
CAT	A014557	1	01/24/02	01/24/02	STRAY	01/31/02	EUTH	8	8	3
CAT	A015179	1	02/22/02	02/22/02	STRAY	03/01/02	ADOPTION	8	8	0
CAT	A015223	1	02/26/02	02/26/02	STRAY	03/05/02	RTO	8	8	0
CAT	A015346	1	03/05/02	03/05/02	OWNER SUR	03/12/02	ADOPTION	8	8	0
CAT	A015471	1	03/12/02	03/12/02	OWNER SUR	03/19/02	ADOPTION	8	8	0
CAT	A015723	1	03/21/02	03/21/02	STRAY	03/28/02	EUTH	8	8	3
CAT	A016045	1	04/05/02	04/05/02	STRAY	04/12/02	EUTH	8	8	3
CAT	A016046	1	04/05/02	04/05/02	STRAY	04/12/02	EUTH	8	8	3
CAT	A016151	1	04/11/02	04/11/02	STRAY	04/18/02	DIED	8	8	3
CAT	A016283	1	04/20/02	04/20/02	OWNER SUR	04/27/02	EUTH	8	8	0
CAT	A016362	1	04/24/02	04/24/02	STRAY	05/01/02	RTO	8	8	0
CAT	A016507	1	05/01/02	05/01/02	STRAY	05/08/02	EUTH	8	8	3
CAT	A016769	1	05/14/02	05/14/02	STRAY	05/21/02	EUTH	8	8	3
CAT	A016771	1	05/14/02	05/14/02	STRAY	05/21/02	EUTH	8	8	3
CAT	A016773	1	05/14/02	05/14/02	STRAY	05/21/02	EUTH	8	8	3
CAT	A016774	1	05/14/02	05/14/02	STRAY	05/21/02	EUTH	8	8	3
CAT	A016939	1	05/21/02	05/21/02	OWNER SUR	05/28/02	RTO	8	8	0
CAT	A017099	1	05/28/02	05/28/02	STRAY	06/04/02	ADOPTION	8	8	0
CAT	A017104	1	05/28/02	05/28/02	STRAY	06/04/02	ADOPTION	8	8	0
CAT	A017105	1	05/28/02	05/28/02	STRAY	06/04/02	ADOPTION	8	8	0
CAT	A017289	1	06/04/02	06/04/02	STRAY	06/11/02	EUTH	8	8	3
CAT	A017290	1	06/04/02	06/04/02	STRAY	06/11/02	EUTH	8	8	3
CAT	A017335	1	06/06/02	06/06/02	OWNER SUR	06/13/02	EUTH	8	8	0
CAT	A017393	1	06/08/02	06/08/02	STRAY	06/15/02	EUTH	8	8	3
CAT	A017662	1	06/19/02	06/19/02	STRAY	06/26/02	ADOPTION	8	8	0
CAT	A017665	1	06/19/02	06/19/02	STRAY	06/26/02	EUTH	8	8	3
CAT	A010322	1	06/27/01	07/01/01	STRAY	07/05/01	EUTH	9	5	3
CAT	A010564	1	07/05/01	07/05/01	STRAY	07/13/01	EUTH	9	9	3
CAT	A010565	1	07/05/01	07/05/01	STRAY	07/13/01	EUTH	9	9	3
CAT	A010540	1	07/06/01	07/06/01	STRAY	07/14/01	EUTH	9	9	3
CAT	A010637	1	07/10/01	07/10/01	STRAY	07/18/01	EUTH	9	9	3
CAT	A010689	1	07/12/01	07/12/01	STRAY	07/20/01	EUTH	9	9	3
CAT	A010693	1	07/12/01	07/12/01	STRAY	07/20/01	EUTH	9	9	3

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A010737	1	07/13/01	07/13/01	OWNER SUR	07/21/01	EUTH	9	9	0
CAT	A010709	1	07/13/01	07/13/01	STRAY	07/21/01	EUTH	9	9	3
CAT	A010710	1	07/13/01	07/13/01	STRAY	07/21/01	EUTH	9	9	3
CAT	A010711	1	07/13/01	07/13/01	STRAY	07/21/01	EUTH	9	9	3
CAT	A010721	1	07/13/01	07/13/01	STRAY	07/21/01	EUTH	9	9	3
CAT	A010809	1	07/17/01	07/17/01	STRAY	07/25/01	EUTH	9	9	3
CAT	A010971	1	07/24/01	07/24/01	STRAY	08/01/01	ADOPTION	9	9	0
CAT	A010977	1	07/24/01	07/24/01	STRAY	08/01/01	DIED	9	9	3
CAT	A011011	1	07/25/01	07/25/01	STRAY	08/02/01	EUTH	9	9	3
CAT	A011012	1	07/25/01	07/25/01	STRAY	08/02/01	EUTH	9	9	3
CAT	A011013	1	07/25/01	07/25/01	STRAY	08/02/01	EUTH	9	9	3
CAT	A011017	1	07/25/01	07/25/01	STRAY	08/02/01	EUTH	9	9	3
CAT	A011203	1	08/01/01	08/01/01	OWNER SUR	08/09/01	EUTH	9	9	0
CAT	A011208	1	08/01/01	08/01/01	STRAY	08/09/01	EUTH	9	9	3
CAT	A011260	1	08/01/01	08/01/01	STRAY	08/09/01	EUTH	9	9	3
CAT	A011261	1	08/01/01	08/01/01	STRAY	08/09/01	EUTH	9	9	3
CAT	A011368	1	08/07/01	08/07/01	STRAY	08/15/01	EUTH	9	9	3
CAT	A011455	1	08/14/01	08/14/01	OWNER SUR	08/22/01	ADOPTION	9	9	0
CAT	A011459	1	08/14/01	08/14/01	OWNER SUR	08/22/01	EUTH	9	9	0
CAT	A011609	1	08/15/01	08/15/01	STRAY	08/23/01	EUTH	9	9	3
CAT	A011643	1	08/16/01	08/16/01	STRAY	08/24/01	EUTH	9	9	3
CAT	A011647	1	08/16/01	08/16/01	STRAY	08/24/01	EUTH	9	9	3
CAT	A011653	1	08/16/01	08/16/01	STRAY	08/24/01	EUTH	9	9	3
CAT	A011654	1	08/16/01	08/16/01	STRAY	08/24/01	EUTH	9	9	3
CAT	A011752	1	08/22/01	08/22/01	STRAY	08/30/01	EUTH	9	9	3
CAT	A011815	1	08/24/01	08/24/01	STRAY	09/01/01	DIED	9	9	3
CAT	A011820	1	08/24/01	08/24/01	STRAY	09/01/01	EUTH	9	9	3
CAT	A011914	1	08/29/01	08/29/01	OWNER SUR	09/06/01	EUTH	9	9	0
CAT	A012259	1	09/11/01	09/11/01	STRAY	09/19/01	ADOPTION	9	9	0
CAT	A012304	1	09/14/01	09/14/01	STRAY	09/22/01	EUTH	9	9	3
CAT	A012357	1	09/18/01	09/18/01	STRAY	09/26/01	EUTH	9	9	3
CAT	A012384	1	09/19/01	09/19/01	STRAY	09/27/01	EUTH	9	9	3
CAT	A012396	1	09/19/01	09/19/01	STRAY	09/27/01	EUTH	9	9	3
CAT	A012498	1	09/24/01	09/24/01	STRAY	10/02/01	EUTH	9	9	3
CAT	A012505	1	09/24/01	09/24/01	STRAY	10/02/01	EUTH	9	9	3
CAT	A012508	1	09/25/01	09/25/01	STRAY	10/03/01	ADOPTION	9	9	0
CAT	A012523	1	09/25/01	09/25/01	STRAY	10/03/01	ADOPTION	9	9	0
CAT	A012723	1	10/06/01	10/06/01	STRAY	10/14/01	EUTH	9	9	3
CAT	A012780	1	10/09/01	10/09/01	OWNER SUR	10/17/01	EUTH	9	9	0
CAT	A012781	1	10/09/01	10/09/01	OWNER SUR	10/17/01	EUTH	9	9	0
CAT	A012967	1	10/18/01	10/18/01	STRAY	10/26/01	EUTH	9	9	3
CAT	A012968	1	10/18/01	10/18/01	STRAY	10/26/01	EUTH	9	9	3
CAT	A012969	1	10/18/01	10/18/01	STRAY	10/26/01	EUTH	9	9	3
CAT	A013002	1	10/20/01	10/20/01	OWNER SUR	10/28/01	EUTH	9	9	0
CAT	A013291	1	11/07/01	11/07/01	STRAY	11/15/01	EUTH	9	9	3
CAT	A013693	1	11/27/01	11/27/01	STRAY	12/05/01	ADOPTION	9	9	0
CAT	A013694	1	11/27/01	11/27/01	STRAY	12/05/01	ADOPTION	9	9	0
CAT	A013695	1	11/27/01	11/27/01	STRAY	12/05/01	EUTH	9	9	3
CAT	A014257	1	01/02/02	01/02/02	STRAY	01/10/02	ADOPTION	9	9	0
CAT	A014332	1	01/07/02	01/07/02	CONFISCATE	01/15/02	RTO	9	9	0
CAT	A014343	1	01/08/02	01/08/02	OWNER SUR	01/16/02	ADOPTION	9	9	0
CAT	A014359	1	01/09/02	01/09/02	OWNER SUR	01/17/02	EUTH	9	9	0
CAT	A014725	1	02/04/02	02/04/02	STRAY	02/12/02	EUTH	9	9	3
CAT	A014824	1	02/08/02	02/08/02	STRAY	02/16/02	ADOPTION	9	9	0
CAT	A015262	1	02/27/02	02/27/02	STRAY	03/07/02	ADOPTION	9	9	0
CAT	A015265	1	02/27/02	02/27/02	STRAY	03/07/02	ADOPTION	9	9	0
CAT	A015493	1	03/13/02	03/13/02	STRAY	03/21/02	ADOPTION	9	9	0
CAT	A015718	1	03/20/02	03/20/02	STRAY	03/28/02	EUTH	9	9	3
CAT	A006419	1	04/17/02	04/17/02	OWNER SUR	04/25/02	EUTH	9	9	0
CAT	A016300	1	04/22/02	04/22/02	STRAY	04/30/02	ADOPTION	9	9	0
CAT	A016363	1	04/24/02	04/24/02	STRAY	05/02/02	ADOPTION	9	9	0
CAT	A016502	1	04/30/02	04/30/02	OWNER SUR	05/08/02	EUTH	9	9	0
CAT	A016499	1	04/30/02	04/30/02	STRAY	05/08/02	ADOPTION	9	9	0
CAT	A016748	1	05/13/02	05/13/02	STRAY	05/21/02	EUTH	9	9	3
CAT	A016749	1	05/13/02	05/13/02	STRAY	05/21/02	EUTH	9	9	3
CAT	A016750	1	05/13/02	05/13/02	STRAY	05/21/02	EUTH	9	9	3
CAT	A016751	1	05/13/02	05/13/02	STRAY	05/21/02	EUTH	9	9	3
CAT	A016752	1	05/13/02	05/13/02	STRAY	05/21/02	EUTH	9	9	3
CAT	A016767	1	05/14/02	05/14/02	OWNER SUR	05/22/02	ADOPTION	9	9	0
CAT	A017100	1	05/28/02	05/28/02	STRAY	06/05/02	ADOPTION	9	9	0
CAT	A017106	1	05/28/02	05/28/02	STRAY	06/05/02	ADOPTION	9	9	0
CAT	A017223	1	06/01/02	06/01/02	STRAY	06/09/02	EUTH	9	9	3
CAT	A017357	1	06/07/02	06/07/02	STRAY	06/15/02	ADOPTION	9	9	0
CAT	A017435	1	06/10/02	06/10/02	STRAY	06/18/02	ADOPTION	9	9	0
CAT	A017616	1	06/17/02	06/17/02	STRAY	06/25/02	EUTH	9	9	3
CAT	A017645	1	06/18/02	06/18/02	STRAY	06/26/02	ADOPTION	9	9	0

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A017647	1	06/18/02	06/18/02	STRAY	06/26/02	ADOPTION	9	9	0
CAT	A017651	1	06/18/02	06/18/02	STRAY	06/26/02	ADOPTION	9	9	0
CAT	A017637	1	06/18/02	06/18/02	STRAY	06/26/02	EUTH	9	9	3
CAT	A017648	1	06/18/02	06/18/02	STRAY	06/26/02	EUTH	9	9	3
CAT	A017649	1	06/18/02	06/18/02	STRAY	06/26/02	EUTH	9	9	3
CAT	A017663	1	06/19/02	06/19/02	STRAY	06/27/02	ADOPTION	9	9	0
CAT	A017732	1	06/21/02	06/21/02	STRAY	06/29/02	ADOPTION	9	9	0
CAT	A010408	1	07/01/01	07/01/01	STRAY	07/10/01	ADOPTION	10	10	0
CAT	A010410	1	07/01/01	07/01/01	STRAY	07/10/01	ADOPTION	10	10	0
CAT	A010463	1	07/03/01	07/03/01	STRAY	07/12/01	DIED	10	10	3
CAT	A010452	1	07/03/01	07/03/01	STRAY	07/12/01	EUTH	10	10	3
CAT	A010562	5	07/04/01	07/04/01	STRAY	07/13/01	EUTH	10	10	15
CAT	A010597	1	07/09/01	07/09/01	STRAY	07/18/01	ADOPTION	10	10	0
CAT	A010601	1	07/09/01	07/09/01	STRAY	07/18/01	EUTH	10	10	3
CAT	A010681	1	07/11/01	07/11/01	STRAY	07/20/01	EUTH	10	10	3
CAT	A010702	1	07/12/01	07/12/01	STRAY	07/21/01	EUTH	10	10	3
CAT	A010759	1	07/14/01	07/14/01	OWNER SUR	07/23/01	EUTH	10	10	0
CAT	A010823	1	07/17/01	07/17/01	STRAY	07/26/01	EUTH	10	10	3
CAT	A011103	1	07/29/01	07/29/01	STRAY	08/07/01	ADOPTION	10	10	0
CAT	A011144	1	07/31/01	07/31/01	STRAY	08/09/01	EUTH	10	10	3
CAT	A011145	1	07/31/01	07/31/01	STRAY	08/09/01	EUTH	10	10	3
CAT	A011146	1	07/31/01	07/31/01	STRAY	08/09/01	EUTH	10	10	3
CAT	A011350	1	08/06/01	08/06/01	STRAY	08/15/01	EUTH	10	10	3
CAT	A011649	1	08/16/01	08/16/01	STRAY	08/25/01	EUTH	10	10	3
CAT	A011655	1	08/16/01	08/16/01	STRAY	08/25/01	EUTH	10	10	3
CAT	A011656	1	08/16/01	08/16/01	STRAY	08/25/01	EUTH	10	10	3
CAT	A011657	1	08/16/01	08/16/01	STRAY	08/25/01	EUTH	10	10	3
CAT	A011659	1	08/16/01	08/16/01	STRAY	08/25/01	EUTH	10	10	3
CAT	A012013	1	09/01/01	09/01/01	STRAY	09/10/01	ADOPTION	10	10	0
CAT	A012048	1	09/02/01	09/02/01	STRAY	09/11/01	ADOPTION	10	10	0
CAT	A012065	1	09/03/01	09/03/01	STRAY	09/12/01	EUTH	10	10	3
CAT	A012364	1	09/18/01	09/18/01	STRAY	09/27/01	DIED	10	10	3
CAT	A012365	1	09/18/01	09/18/01	STRAY	09/27/01	DIED	10	10	3
CAT	A012366	1	09/18/01	09/18/01	STRAY	09/27/01	DIED	10	10	3
CAT	A012367	1	09/18/01	09/18/01	STRAY	09/27/01	EUTH	10	10	3
CAT	A012368	1	09/18/01	09/18/01	STRAY	09/27/01	EUTH	10	10	3
CAT	A012445	1	09/21/01	09/21/01	STRAY	09/30/01	DIED	10	10	3
CAT	A012446	1	09/21/01	09/21/01	STRAY	09/30/01	TRANSFER	10	10	0
CAT	A012907	1	10/16/01	10/16/01	STRAY	10/25/01	EUTH	10	10	3
CAT	A012987	1	10/19/01	10/19/01	STRAY	10/28/01	EUTH	10	10	3
CAT	A013079	1	10/25/01	10/25/01	STRAY	11/03/01	ADOPTION	10	10	0
CAT	A013148	1	10/30/01	10/30/01	STRAY	11/08/01	DIED	10	10	3
CAT	A013683	1	11/26/01	11/26/01	STRAY	12/05/01	ADOPTION	10	10	0
CAT	A013767	1	12/01/01	12/01/01	STRAY	12/10/01	ADOPTION	10	10	0
CAT	A014236	1	12/31/01	12/31/01	STRAY	01/09/02	ADOPTION	10	10	0
CAT	A014525	1	01/21/02	01/21/02	STRAY	01/30/02	ADOPTION	10	10	0
CAT	A014529	1	01/22/02	01/22/02	STRAY	01/31/02	ADOPTION	10	10	0
CAT	A014620	1	01/29/02	01/29/02	STRAY	02/07/02	ADOPTION	10	10	0
CAT	A014621	1	01/29/02	01/29/02	STRAY	02/07/02	ADOPTION	10	10	0
CAT	A014622	1	01/29/02	01/29/02	STRAY	02/07/02	ADOPTION	10	10	0
CAT	A014652	1	01/30/02	01/30/02	STRAY	02/08/02	ADOPTION	10	10	0
CAT	A014653	1	01/30/02	01/30/02	STRAY	02/08/02	ADOPTION	10	10	0
CAT	A014929	1	02/12/02	02/12/02	STRAY	02/21/02	EUTH	10	10	3
CAT	A014936	1	02/13/02	02/13/02	OWNER SUR	02/22/02	ADOPTION	10	10	0
CAT	A015013	1	02/14/02	02/14/02	OWNER SUR	02/23/02	EUTH	10	10	0
CAT	A015110	1	02/17/02	02/17/02	STRAY	02/26/02	ADOPTION	10	10	0
CAT	A015145	1	02/20/02	02/20/02	STRAY	03/01/02	ADOPTION	10	10	0
CAT	A015248	1	02/26/02	02/26/02	STRAY	03/07/02	ADOPTION	10	10	0
CAT	A015274	1	02/27/02	02/27/02	STRAY	03/08/02	ADOPTION	10	10	0
CAT	A015894	1	03/27/02	03/27/02	STRAY	04/05/02	ADOPTION	10	10	0
CAT	A015973	1	04/02/02	04/02/02	STRAY	04/11/02	ADOPTION	10	10	0
CAT	A016224	1	04/16/02	04/16/02	STRAY	04/25/02	ADOPTION	10	10	0
CAT	A016227	1	04/16/02	04/16/02	STRAY	04/25/02	ADOPTION	10	10	0
CAT	A016303	1	04/22/02	04/22/02	STRAY	05/01/02	ADOPTION	10	10	0
CAT	A015881	1	04/25/02	04/25/02	RETURN	05/04/02	ADOPTION	10	10	0
CAT	A016720	1	05/12/02	05/12/02	STRAY	05/21/02	DIED	10	10	3
CAT	A016719	1	05/12/02	05/12/02	STRAY	05/21/02	EUTH	10	10	3
CAT	A016721	1	05/12/02	05/12/02	STRAY	05/21/02	EUTH	10	10	3
CAT	A016759	1	05/14/02	05/14/02	STRAY	05/23/02	EUTH	10	10	3
CAT	A017054	1	05/26/02	05/26/02	STRAY	06/04/02	ADOPTION	10	10	0
CAT	A017055	1	05/26/02	05/26/02	STRAY	06/04/02	ADOPTION	10	10	0
CAT	A017056	1	05/26/02	05/26/02	STRAY	06/04/02	ADOPTION	10	10	0
CAT	A017057	1	05/26/02	05/26/02	STRAY	06/04/02	ADOPTION	10	10	0
CAT	A017214	1	06/01/02	06/01/02	OWNER SUR	06/10/02	EUTH	10	10	0
CAT	A017215	1	06/01/02	06/01/02	OWNER SUR	06/10/02	EUTH	10	10	0
CAT	A017358	1	06/07/02	06/07/02	STRAY	06/16/02	EUTH	10	10	3

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A017401	1	06/09/02	06/09/02	STRAY	06/18/02	DIED	10	10	3
CAT	A017489	1	06/12/02	06/12/02	STRAY	06/21/02	ADOPTION	10	10	0
CAT	A017491	1	06/12/02	06/12/02	STRAY	06/21/02	ADOPTION	10	10	0
CAT	A017653	1	06/16/02	06/16/02	STRAY	06/25/02	EUTH	10	10	3
CAT	A017654	1	06/16/02	06/16/02	STRAY	06/25/02	EUTH	10	10	3
CAT	A017655	1	06/16/02	06/16/02	STRAY	06/25/02	EUTH	10	10	3
CAT	A017656	1	06/16/02	06/16/02	STRAY	06/25/02	EUTH	10	10	3
CAT	A017657	1	06/16/02	06/16/02	STRAY	06/25/02	EUTH	10	10	3
CAT	A010438	1	07/02/01	07/02/01	STRAY	07/12/01	ADOPTION	11	11	0
CAT	A010471	1	07/03/01	07/03/01	STRAY	07/13/01	EUTH	11	11	3
CAT	A010472	1	07/03/01	07/03/01	STRAY	07/13/01	EUTH	11	11	3
CAT	A010474	1	07/03/01	07/03/01	STRAY	07/13/01	EUTH	11	11	3
CAT	A010475	1	07/03/01	07/03/01	STRAY	07/13/01	EUTH	11	11	3
CAT	A010476	1	07/03/01	07/03/01	STRAY	07/13/01	EUTH	11	11	3
CAT	A010646	1	07/10/01	07/10/01	STRAY	07/20/01	EUTH	11	11	3
CAT	A010648	1	07/10/01	07/10/01	STRAY	07/20/01	EUTH	11	11	3
CAT	A010669	1	07/11/01	07/11/01	STRAY	07/21/01	EUTH	11	11	3
CAT	A010959	1	07/23/01	07/23/01	STRAY	08/02/01	EUTH	11	11	3
CAT	A010987	1	07/23/01	07/23/01	STRAY	08/02/01	EUTH	11	11	3
CAT	A011122	1	07/30/01	07/30/01	STRAY	08/09/01	EUTH	11	11	3
CAT	A011347	1	08/06/01	08/06/01	STRAY	08/16/01	EUTH	11	11	3
CAT	A011421	1	08/08/01	08/08/01	STRAY	08/18/01	MISSING	11	11	0
CAT	A011457	1	08/14/01	08/14/01	OWNER SUR	08/24/01	ADOPTION	11	11	0
CAT	A011587	1	08/15/01	08/15/01	STRAY	08/25/01	EUTH	11	11	3
CAT	A011597	1	08/15/01	08/15/01	STRAY	08/25/01	EUTH	11	11	3
CAT	A011750	1	08/22/01	08/22/01	STRAY	09/01/01	EUTH	11	11	3
CAT	A011899	1	08/28/01	08/28/01	STRAY	09/07/01	EUTH	11	11	3
CAT	A012071	1	09/03/01	09/03/01	STRAY	09/13/01	ADOPTION	11	11	0
CAT	A012321	1	09/15/01	09/15/01	STRAY	09/25/01	ADOPTION	11	11	0
CAT	A012470	1	09/22/01	09/22/01	STRAY	10/02/01	EUTH	11	11	3
CAT	A012595	1	09/29/01	09/29/01	STRAY	10/09/01	ADOPTION	11	11	0
CAT	A012673	1	10/04/01	10/04/01	STRAY	10/14/01	EUTH	11	11	3
CAT	A012898	1	10/15/01	10/15/01	STRAY	10/25/01	EUTH	11	11	3
CAT	A013104	1	10/27/01	10/27/01	STRAY	11/06/01	EUTH	11	11	3
CAT	A013146	1	10/30/01	10/30/01	STRAY	11/09/01	MISSING	11	11	0
CAT	A013219	1	11/03/01	11/03/01	STRAY	11/13/01	EUTH	11	11	3
CAT	A013243	1	11/05/01	11/05/01	STRAY	11/15/01	EUTH	11	11	3
CAT	A013335	1	11/10/01	11/10/01	STRAY	11/20/01	EUTH	11	11	3
CAT	A013555	1	11/17/01	11/17/01	OWNER SUR	11/27/01	ADOPTION	11	11	0
CAT	A013676	1	11/24/01	11/24/01	STRAY	12/04/01	EUTH	11	11	3
CAT	A013800	1	12/03/01	12/03/01	STRAY	12/13/01	ADOPTION	11	11	0
CAT	A013926	1	12/09/01	12/09/01	STRAY	12/19/01	TRANSFER	11	11	0
CAT	A014106	1	12/20/01	12/20/01	OWNER SUR	12/30/01	EUTH	11	11	0
CAT	A014127	1	12/23/01	12/23/01	STRAY	01/02/02	EUTH	11	11	3
CAT	A014132	1	12/26/01	12/26/01	STRAY	01/05/02	ADOPTION	11	11	0
CAT	A014292	1	01/05/02	01/05/02	STRAY	01/15/02	ADOPTION	11	11	0
CAT	A014496	1	01/18/02	01/18/02	OWNER SUR	01/28/02	ADOPTION	11	11	0
CAT	A014532	1	01/22/02	01/22/02	STRAY	02/01/02	ADOPTION	11	11	0
CAT	A014647	1	01/30/02	01/30/02	OWNER SUR	02/09/02	ADOPTION	11	11	0
CAT	A014914	1	02/10/02	02/10/02	STRAY	02/20/02	ADOPTION	11	11	0
CAT	A015026	1	02/15/02	02/15/02	STRAY	02/25/02	EUTH	11	11	3
CAT	A015207	1	02/24/02	02/24/02	STRAY	03/06/02	ADOPTION	11	11	0
CAT	A015209	1	02/24/02	02/24/02	STRAY	03/06/02	ADOPTION	11	11	0
CAT	A015332	1	03/03/02	03/03/02	STRAY	03/13/02	EUTH	11	11	3
CAT	A015534	1	03/16/02	03/16/02	STRAY	03/26/02	ADOPTION	11	11	0
CAT	A015535	1	03/16/02	03/16/02	STRAY	03/26/02	ADOPTION	11	11	0
CAT	A015947	1	04/01/02	04/01/02	STRAY	04/11/02	ADOPTION	11	11	0
CAT	A016148	1	04/11/02	04/11/02	STRAY	04/21/02	EUTH	11	11	3
CAT	A016253	1	04/17/02	04/17/02	STRAY	04/27/02	ADOPTION	11	11	0
CAT	A016254	1	04/17/02	04/17/02	STRAY	04/27/02	ADOPTION	11	11	0
CAT	A016255	1	04/17/02	04/17/02	STRAY	04/27/02	ADOPTION	11	11	0
CAT	A016256	1	04/17/02	04/17/02	STRAY	04/27/02	ADOPTION	11	11	0
CAT	A016257	1	04/17/02	04/17/02	STRAY	04/27/02	ADOPTION	11	11	0
CAT	A016282	1	04/20/02	04/20/02	OWNER SUR	04/30/02	ADOPTION	11	11	0
CAT	A016289	1	04/20/02	04/20/02	STRAY	04/30/02	EUTH	11	11	3
CAT	A016485	1	04/30/02	04/30/02	STRAY	05/10/02	ADOPTION	11	11	0
CAT	A016582	1	05/04/02	05/04/02	STRAY	05/14/02	ADOPTION	11	11	0
CAT	A016599	1	05/05/02	05/05/02	STRAY	05/15/02	ADOPTION	11	11	0
CAT	A016664	1	05/08/02	05/08/02	STRAY	05/18/02	EUTH	11	11	3
CAT	A016887	1	05/08/02	05/08/02	STRAY	05/18/02	EUTH	11	11	3
CAT	A016888	1	05/08/02	05/08/02	STRAY	05/18/02	EUTH	11	11	3
CAT	A016889	1	05/08/02	05/08/02	STRAY	05/18/02	EUTH	11	11	3
CAT	A016890	1	05/08/02	05/08/02	STRAY	05/18/02	EUTH	11	11	3
CAT	A016891	1	05/08/02	05/08/02	STRAY	05/18/02	EUTH	11	11	3
CAT	A016878	1	05/18/02	05/18/02	STRAY	05/28/02	ADOPTION	11	11	0
CAT	A016881	1	05/18/02	05/18/02	STRAY	05/28/02	ADOPTION	11	11	0

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J=(g)-(e)+1	(k)
CAT	A016882	1	05/18/02	05/18/02	STRAY	05/28/02	ADOPTION	11	11	0
CAT	A016918	1	05/20/02	05/20/02	STRAY	05/30/02	ADOPTION	11	11	0
CAT	A016948	1	05/21/02	05/21/02	OWNER SUR	05/31/02	EUTH	11	11	0
CAT	A016944	1	05/21/02	05/21/02	STRAY	05/31/02	EUTH	11	11	3
CAT	A017010	1	05/24/02	05/24/02	STRAY	06/03/02	ADOPTION	11	11	0
CAT	A017102	1	05/28/02	05/28/02	STRAY	06/07/02	ADOPTION	11	11	0
CAT	A017332	1	06/06/02	06/06/02	OWNER SUR	06/16/02	EUTH	11	11	0
CAT	A017459	1	06/11/02	06/11/02	STRAY	06/21/02	ADOPTION	11	11	0
CAT	A017561	1	06/15/02	06/15/02	STRAY	06/25/02	EUTH	11	11	3
CAT	A017598	1	06/17/02	06/17/02	STRAY	06/27/02	ADOPTION	11	11	0
CAT	A017599	1	06/17/02	06/17/02	STRAY	06/27/02	ADOPTION	11	11	0
CAT	A010178	1	06/21/01	07/01/01	STRAY	07/02/01	ADOPTION	12	2	0
CAT	A010189	1	06/21/01	07/01/01	STRAY	07/02/01	ADOPTION	12	2	0
CAT	A010202	1	06/22/01	07/01/01	STRAY	07/03/01	DIED	12	3	3
CAT	A010203	1	06/22/01	07/01/01	STRAY	07/03/01	DIED	12	3	3
CAT	A010204	1	06/22/01	07/01/01	STRAY	07/03/01	DIED	12	3	3
CAT	A010205	1	06/22/01	07/01/01	STRAY	07/03/01	DIED	12	3	3
CAT	A010267	1	06/25/01	07/01/01	STRAY	07/06/01	DIED	12	6	3
CAT	A010266	1	06/25/01	07/01/01	STRAY	07/06/01	EUTH	12	6	3
CAT	A010558	1	07/06/01	07/06/01	STRAY	07/17/01	EUTH	12	12	3
CAT	A010555	1	07/07/01	07/07/01	STRAY	07/18/01	EUTH	12	12	3
CAT	A010647	1	07/10/01	07/10/01	STRAY	07/21/01	ADOPTION	12	12	0
CAT	A010649	1	07/10/01	07/10/01	STRAY	07/21/01	EUTH	12	12	3
CAT	A011053	1	07/27/01	07/27/01	STRAY	08/07/01	ADOPTION	12	12	0
CAT	A011098	1	07/29/01	07/29/01	STRAY	08/09/01	EUTH	12	12	3
CAT	A011422	1	08/08/01	08/08/01	STRAY	08/19/01	EUTH	12	12	3
CAT	A011423	1	08/08/01	08/08/01	STRAY	08/19/01	EUTH	12	12	3
CAT	A011424	1	08/08/01	08/08/01	STRAY	08/19/01	EUTH	12	12	3
CAT	A011425	1	08/08/01	08/08/01	STRAY	08/19/01	EUTH	12	12	3
CAT	A011509	1	08/13/01	08/13/01	STRAY	08/24/01	ADOPTION	12	12	0
CAT	A011460	1	08/14/01	08/14/01	OWNER SUR	08/25/01	EUTH	12	12	0
CAT	A011461	1	08/14/01	08/14/01	OWNER SUR	08/25/01	EUTH	12	12	0
CAT	A011573	1	08/14/01	08/14/01	OWNER SUR	08/25/01	EUTH	12	12	0
CAT	A011576	1	08/14/01	08/14/01	OWNER SUR	08/25/01	EUTH	12	12	0
CAT	A011665	1	08/17/01	08/17/01	STRAY	08/28/01	EUTH	12	12	3
CAT	A011734	1	08/21/01	08/21/01	STRAY	09/01/01	EUTH	12	12	3
CAT	A011842	1	08/25/01	08/25/01	STRAY	09/05/01	EUTH	12	12	3
CAT	A012018	1	09/01/01	09/01/01	STRAY	09/12/01	EUTH	12	12	3
CAT	A012020	1	09/01/01	09/01/01	STRAY	09/12/01	EUTH	12	12	3
CAT	A012021	1	09/01/01	09/01/01	STRAY	09/12/01	EUTH	12	12	3
CAT	A012041	1	09/01/01	09/01/01	STRAY	09/12/01	EUTH	12	12	3
CAT	A012098	1	09/04/01	09/04/01	STRAY	09/15/01	EUTH	12	12	3
CAT	A012099	1	09/04/01	09/04/01	STRAY	09/15/01	EUTH	12	12	3
CAT	A012101	1	09/04/01	09/04/01	STRAY	09/15/01	EUTH	12	12	3
CAT	A012230	1	09/10/01	09/10/01	STRAY	09/21/01	EUTH	12	12	3
CAT	A012276	1	09/13/01	09/13/01	STRAY	09/24/01	ADOPTION	12	12	0
CAT	A012326	1	09/15/01	09/15/01	OWNER SUR	09/26/01	TRANSFER	12	12	0
CAT	A012327	1	09/15/01	09/15/01	OWNER SUR	09/26/01	TRANSFER	12	12	0
CAT	A012324	1	09/15/01	09/15/01	STRAY	09/26/01	EUTH	12	12	3
CAT	A012576	1	09/28/01	09/28/01	STRAY	10/09/01	EUTH	12	12	3
CAT	A012996	1	10/20/01	10/20/01	STRAY	10/31/01	EUTH	12	12	3
CAT	A013000	1	10/20/01	10/20/01	STRAY	10/31/01	EUTH	12	12	3
CAT	A013211	1	11/03/01	11/03/01	STRAY	11/14/01	EUTH	12	12	3
CAT	A013487	1	11/16/01	11/16/01	STRAY	11/27/01	EUTH	12	12	3
CAT	A014210	1	12/29/01	12/29/01	STRAY	01/09/02	EUTH	12	12	3
CAT	A014238	1	12/31/01	12/31/01	STRAY	01/11/02	EUTH	12	12	3
CAT	A014311	1	01/05/02	01/05/02	OWNER SUR	01/16/02	ADOPTION	12	12	0
CAT	A014312	1	01/05/02	01/05/02	OWNER SUR	01/16/02	ADOPTION	12	12	0
CAT	A014666	1	01/31/02	01/31/02	OWNER SUR	02/11/02	ADOPTION	12	12	0
CAT	A014917	1	02/11/02	02/11/02	STRAY	02/22/02	ADOPTION	12	12	0
CAT	A014931	1	02/12/02	02/12/02	STRAY	02/23/02	EUTH	12	12	3
CAT	A015109	1	02/17/02	02/17/02	STRAY	02/28/02	ADOPTION	12	12	0
CAT	A015114	1	02/17/02	02/17/02	STRAY	02/28/02	ADOPTION	12	12	0
CAT	A013555	1	02/22/02	02/22/02	OWNER SUR	03/05/02	ADOPTION	12	12	0
CAT	A015190	1	02/23/02	02/23/02	STRAY	03/06/02	ADOPTION	12	12	0
CAT	A015208	1	02/24/02	02/24/02	STRAY	03/07/02	ADOPTION	12	12	0
CAT	A015331	1	03/03/02	03/03/02	STRAY	03/14/02	ADOPTION	12	12	0
CAT	A015937	1	03/30/02	03/30/02	STRAY	04/10/02	ADOPTION	12	12	0
CAT	A016005	1	04/04/02	04/04/02	STRAY	04/15/02	ADOPTION	12	12	0
CAT	A016385	1	04/25/02	04/25/02	STRAY	05/06/02	ADOPTION	12	12	0
CAT	A016378	1	04/25/02	04/25/02	STRAY	05/06/02	EUTH	12	12	3
CAT	A016381	1	04/25/02	04/25/02	STRAY	05/06/02	EUTH	12	12	3
CAT	A016439	1	04/27/02	04/27/02	OWNER SUR	05/08/02	EUTH	12	12	0
CAT	A016448	1	04/27/02	04/27/02	STRAY	05/08/02	EUTH	12	12	3
CAT	A016451	1	04/27/02	04/27/02	STRAY	05/08/02	EUTH	12	12	3
CAT	A016579	1	05/04/02	05/04/02	STRAY	05/15/02	ADOPTION	12	12	0

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (g)-(e)+1	(k)
CAT	A016580	1	05/04/02	05/04/02	STRAY	05/15/02	ADOPTION	12	12	0
CAT	A016581	1	05/04/02	05/04/02	STRAY	05/15/02	ADOPTION	12	12	0
CAT	A016692	1	05/10/02	05/10/02	STRAY	05/21/02	ADOPTION	12	12	0
CAT	A016694	1	05/10/02	05/10/02	STRAY	05/21/02	ADOPTION	12	12	0
CAT	A016723	1	05/12/02	05/12/02	STRAY	05/23/02	ADOPTION	12	12	0
CAT	A016847	1	05/17/02	05/17/02	OWNER SUR	05/28/02	ADOPTION	12	12	0
CAT	A016873	1	05/18/02	05/18/02	STRAY	05/29/02	DIED	12	12	3
CAT	A016872	1	05/18/02	05/18/02	STRAY	05/29/02	EUTH	12	12	3
CAT	A016874	1	05/18/02	05/18/02	STRAY	05/29/02	EUTH	12	12	3
CAT	A017028	1	05/25/02	05/25/02	STRAY	06/05/02	ADOPTION	12	12	0
CAT	A017195	1	05/31/02	05/31/02	STRAY	06/11/02	ADOPTION	12	12	0
CAT	A017228	1	06/02/02	06/02/02	STRAY	06/13/02	ADOPTION	12	12	0
CAT	A017229	1	06/02/02	06/02/02	STRAY	06/13/02	ADOPTION	12	12	0
CAT	A017354	1	06/07/02	06/07/02	STRAY	06/18/02	ADOPTION	12	12	0
CAT	A017372	1	06/07/02	06/07/02	STRAY	06/18/02	EUTH	12	12	3
CAT	A017450	1	06/10/02	06/10/02	STRAY	06/21/02	ADOPTION	12	12	0
CAT	A017689	1	06/19/02	06/19/02	CONFISCATE	06/30/02	EUTH	12	12	3
CAT	A017692	1	06/19/02	06/19/02	CONFISCATE	06/30/02	EUTH	12	12	3
CAT	A017693	1	06/19/02	06/19/02	CONFISCATE	06/30/02	EUTH	12	12	3
CAT	A017694	1	06/19/02	06/19/02	CONFISCATE	06/30/02	EUTH	12	12	3
CAT	A017695	1	06/19/02	06/19/02	CONFISCATE	06/30/02	EUTH	12	12	3
CAT	A017696	1	06/19/02	06/19/02	CONFISCATE	06/30/02	EUTH	12	12	3
CAT	A017697	1	06/19/02	06/19/02	CONFISCATE	06/30/02	EUTH	12	12	3
CAT	A017698	1	06/19/02	06/19/02	CONFISCATE	06/30/02	EUTH	12	12	3
CAT	A017699	1	06/19/02	06/19/02	CONFISCATE	06/30/02	EUTH	12	12	3
CAT	A017680	1	06/19/02	06/19/02	STRAY	06/30/02	EUTH	12	12	3
CAT	A010244	1	06/23/01	07/01/01	OWNER SUR	07/05/01	EUTH	13	5	0
CAT	A010305	1	06/26/01	07/01/01	STRAY	07/08/01	EUTH	13	8	3
CAT	A010542	1	07/06/01	07/06/01	STRAY	07/18/01	EUTH	13	13	3
CAT	A010582	1	07/08/01	07/08/01	STRAY	07/20/01	EUTH	13	13	3
CAT	A010588	1	07/08/01	07/08/01	STRAY	07/20/01	EUTH	13	13	3
CAT	A010659	1	07/10/01	07/10/01	STRAY	07/22/01	EUTH	13	13	3
CAT	A010905	1	07/20/01	07/20/01	OWNER SUR	08/01/01	EUTH	13	13	0
CAT	A010907	1	07/20/01	07/20/01	OWNER SUR	08/01/01	EUTH	13	13	0
CAT	A011164	1	07/31/01	07/31/01	STRAY	08/12/01	EUTH	13	13	3
CAT	A011446	1	08/09/01	08/09/01	STRAY	08/21/01	EUTH	13	13	3
CAT	A011718	1	08/20/01	08/20/01	STRAY	09/01/01	EUTH	13	13	3
CAT	A011719	1	08/20/01	08/20/01	STRAY	09/01/01	EUTH	13	13	3
CAT	A011720	1	08/20/01	08/20/01	STRAY	09/01/01	EUTH	13	13	3
CAT	A012231	1	09/10/01	09/10/01	STRAY	09/22/01	EUTH	13	13	3
CAT	A012272	1	09/12/01	09/12/01	STRAY	09/24/01	ADOPTION	13	13	0
CAT	A012277	1	09/13/01	09/13/01	STRAY	09/25/01	ADOPTION	13	13	0
CAT	A012306	1	09/14/01	09/14/01	STRAY	09/26/01	ADOPTION	13	13	0
CAT	A012421	1	09/20/01	09/20/01	STRAY	10/02/01	ADOPTION	13	13	0
CAT	A012561	1	09/27/01	09/27/01	STRAY	10/09/01	EUTH	13	13	3
CAT	A012615	1	09/30/01	09/30/01	STRAY	10/12/01	EUTH	13	13	3
CAT	A012686	1	10/04/01	10/04/01	STRAY	10/16/01	ADOPTION	13	13	0
CAT	A012777	1	10/09/01	10/09/01	STRAY	10/21/01	DIED	13	13	3
CAT	A012861	1	10/13/01	10/13/01	STRAY	10/25/01	EUTH	13	13	3
CAT	A012989	1	10/19/01	10/19/01	STRAY	10/31/01	EUTH	13	13	3
CAT	A012999	1	10/20/01	10/20/01	STRAY	11/01/01	DIED	13	13	3
CAT	A012997	1	10/20/01	10/20/01	STRAY	11/01/01	EUTH	13	13	3
CAT	A012998	1	10/20/01	10/20/01	STRAY	11/01/01	EUTH	13	13	3
CAT	A013085	1	10/26/01	10/26/01	STRAY	11/07/01	DIED	13	13	3
CAT	A013086	1	10/26/01	10/26/01	STRAY	11/07/01	EUTH	13	13	3
CAT	A013202	1	11/03/01	11/03/01	STRAY	11/15/01	EUTH	13	13	3
CAT	A013217	1	11/03/01	11/03/01	STRAY	11/15/01	EUTH	13	13	3
CAT	A013246	1	11/05/01	11/05/01	STRAY	11/17/01	ADOPTION	13	13	0
CAT	A013723	1	11/28/01	11/28/01	OWNER SUR	12/10/01	ADOPTION	13	13	0
CAT	A013761	1	11/30/01	11/30/01	STRAY	12/12/01	ADOPTION	13	13	0
CAT	A013894	1	12/07/01	12/07/01	STRAY	12/19/01	ADOPTION	13	13	0
CAT	A013911	1	12/08/01	12/08/01	STRAY	12/20/01	ADOPTION	13	13	0
CAT	A013912	1	12/08/01	12/08/01	STRAY	12/20/01	ADOPTION	13	13	0
CAT	A013913	1	12/08/01	12/08/01	STRAY	12/20/01	ADOPTION	13	13	0
CAT	A014065	1	12/18/01	12/18/01	OWNER SUR	12/30/01	EUTH	13	13	0
CAT	A014829	1	02/09/02	02/09/02	STRAY	02/21/02	ADOPTION	13	13	0
CAT	A015156	1	02/21/02	02/21/02	STRAY	03/05/02	ADOPTION	13	13	0
CAT	A015159	1	02/21/02	02/21/02	STRAY	03/05/02	ADOPTION	13	13	0
CAT	A015272	1	02/27/02	02/27/02	STRAY	03/11/02	ADOPTION	13	13	0
CAT	A015273	1	02/27/02	02/27/02	STRAY	03/11/02	ADOPTION	13	13	0
CAT	A015344	1	03/04/02	03/04/02	STRAY	03/16/02	ADOPTION	13	13	0
CAT	A015406	1	03/08/02	03/08/02	STRAY	03/20/02	EUTH	13	13	3
CAT	A015785	1	03/23/02	03/23/02	STRAY	04/04/02	ADOPTION	13	13	0
CAT	A015786	1	03/23/02	03/23/02	STRAY	04/04/02	ADOPTION	13	13	0
CAT	A016057	1	04/06/02	04/06/02	STRAY	04/18/02	ADOPTION	13	13	0
CAT	A016403	1	04/26/02	04/26/02	STRAY	05/08/02	ADOPTION	13	13	0

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(a)	(b)	(^c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A016404	1	04/26/02	04/26/02	STRAY	05/08/02	ADOPTION	13	13	0
CAT	A016405	1	04/26/02	04/26/02	STRAY	05/08/02	ADOPTION	13	13	0
CAT	A016410	1	04/26/02	04/26/02	STRAY	05/08/02	ADOPTION	13	13	0
CAT	A016554	1	05/03/02	05/03/02	STRAY	05/15/02	ADOPTION	13	13	0
CAT	A016568	1	05/04/02	05/04/02	STRAY	05/16/02	ADOPTION	13	13	0
CAT	A016691	1	05/10/02	05/10/02	STRAY	05/22/02	ADOPTION	13	13	0
CAT	A016695	1	05/10/02	05/10/02	STRAY	05/22/02	ADOPTION	13	13	0
CAT	A016696	1	05/10/02	05/10/02	STRAY	05/22/02	ADOPTION	13	13	0
CAT	A016714	1	05/11/02	05/11/02	STRAY	05/23/02	ADOPTION	13	13	0
CAT	A016724	1	05/12/02	05/12/02	STRAY	05/24/02	ADOPTION	13	13	0
CAT	A016835	1	05/16/02	05/16/02	STRAY	05/28/02	ADOPTION	13	13	0
CAT	A016853	1	05/17/02	05/17/02	STRAY	05/29/02	ADOPTION	13	13	0
CAT	A016854	1	05/17/02	05/17/02	STRAY	05/29/02	ADOPTION	13	13	0
CAT	A016954	1	05/22/02	05/22/02	STRAY	06/03/02	ADOPTION	13	13	0
CAT	A016993	1	05/23/02	05/23/02	STRAY	06/04/02	EUTH	13	13	3
CAT	A017117	1	05/29/02	05/29/02	STRAY	06/10/02	ADOPTION	13	13	0
CAT	A017118	1	05/29/02	05/29/02	STRAY	06/10/02	ADOPTION	13	13	0
CAT	A017119	1	05/29/02	05/29/02	STRAY	06/10/02	ADOPTION	13	13	0
CAT	A017129	1	05/29/02	05/29/02	STRAY	06/10/02	ADOPTION	13	13	0
CAT	A017191	1	05/31/02	05/31/02	STRAY	06/12/02	ADOPTION	13	13	0
CAT	A017302	1	06/04/02	06/04/02	STRAY	06/16/02	EUTH	13	13	3
CAT	A017339	1	06/06/02	06/06/02	STRAY	06/18/02	ADOPTION	13	13	0
CAT	A017340	1	06/06/02	06/06/02	STRAY	06/18/02	ADOPTION	13	13	0
CAT	A017490	1	06/12/02	06/12/02	STRAY	06/24/02	ADOPTION	13	13	0
CAT	A017501	1	06/13/02	06/13/02	STRAY	06/25/02	ADOPTION	13	13	0
CAT	A010373	1	06/29/01	07/01/01	OWNER SUR	07/12/01	ADOPTION	14	12	0
CAT	A010367	1	06/29/01	07/01/01	STRAY	07/12/01	ADOPTION	14	12	0
CAT	A010368	1	06/29/01	07/01/01	STRAY	07/12/01	ADOPTION	14	12	0
CAT	A010661	1	07/10/01	07/10/01	STRAY	07/23/01	EUTH	14	14	3
CAT	A010906	1	07/20/01	07/20/01	OWNER SUR	08/02/01	EUTH	14	14	0
CAT	A012402	1	07/20/01	07/20/01	STRAY	08/02/01	ADOPTION	14	14	0
CAT	A010918	1	07/20/01	07/20/01	STRAY	08/02/01	EUTH	14	14	3
CAT	A011111	1	07/30/01	07/30/01	STRAY	08/12/01	ADOPTION	14	14	0
CAT	A011112	1	07/30/01	07/30/01	STRAY	08/12/01	ADOPTION	14	14	0
CAT	A011113	1	07/30/01	07/30/01	STRAY	08/12/01	ADOPTION	14	14	0
CAT	A011114	1	07/30/01	07/30/01	STRAY	08/12/01	ADOPTION	14	14	0
CAT	A011115	1	07/30/01	07/30/01	STRAY	08/12/01	ADOPTION	14	14	0
CAT	A011472	1	08/11/01	08/11/01	STRAY	08/24/01	ADOPTION	14	14	0
CAT	A011503	1	08/12/01	08/12/01	STRAY	08/25/01	EUTH	14	14	3
CAT	A011504	1	08/12/01	08/12/01	STRAY	08/25/01	EUTH	14	14	3
CAT	A011594	1	08/15/01	08/15/01	STRAY	08/28/01	ADOPTION	14	14	0
CAT	A011874	1	08/28/01	08/28/01	STRAY	09/10/01	TRANSFER	14	14	0
CAT	A012214	1	09/08/01	09/08/01	STRAY	09/21/01	EUTH	14	14	3
CAT	A012288	1	09/13/01	09/13/01	OWNER SUR	09/26/01	TRANSFER	14	14	0
CAT	A012289	1	09/13/01	09/13/01	OWNER SUR	09/26/01	TRANSFER	14	14	0
CAT	A012290	1	09/13/01	09/13/01	OWNER SUR	09/26/01	TRANSFER	14	14	0
CAT	A012291	1	09/13/01	09/13/01	OWNER SUR	09/26/01	TRANSFER	14	14	0
CAT	A012305	1	09/14/01	09/14/01	STRAY	09/27/01	EUTH	14	14	3
CAT	A012307	1	09/14/01	09/14/01	STRAY	09/27/01	EUTH	14	14	3
CAT	A012546	1	09/26/01	09/26/01	STRAY	10/09/01	EUTH	14	14	3
CAT	A012658	1	10/03/01	10/03/01	STRAY	10/16/01	DIED	14	14	3
CAT	A012897	1	10/15/01	10/15/01	STRAY	10/28/01	EUTH	14	14	3
CAT	A013650	1	11/23/01	11/23/01	STRAY	12/06/01	ADOPTION	14	14	0
CAT	A013978	1	12/13/01	12/13/01	STRAY	12/26/01	ADOPTION	14	14	0
CAT	A014093	1	12/20/01	12/20/01	STRAY	01/02/02	EUTH	14	14	3
CAT	A014130	1	12/26/01	12/26/01	STRAY	01/08/02	ADOPTION	14	14	0
CAT	A014203	1	12/28/01	12/28/01	STRAY	01/10/02	ADOPTION	14	14	0
CAT	A014254	1	01/02/02	01/02/02	STRAY	01/15/02	ADOPTION	14	14	0
CAT	A014272	1	01/03/02	01/03/02	STRAY	01/16/02	ADOPTION	14	14	0
CAT	A015275	1	02/27/02	02/27/02	STRAY	03/12/02	ADOPTION	14	14	0
CAT	A015405	1	03/08/02	03/08/02	STRAY	03/21/02	EUTH	14	14	3
CAT	A015950	1	04/01/02	04/01/02	STRAY	04/14/02	EUTH	14	14	3
CAT	A016056	1	04/06/02	04/06/02	STRAY	04/19/02	ADOPTION	14	14	0
CAT	A016459	1	04/27/02	04/27/02	STRAY	05/10/02	ADOPTION	14	14	0
CAT	A016801	1	05/15/02	05/15/02	STRAY	05/28/02	ADOPTION	14	14	0
CAT	A016930	1	05/21/02	05/21/02	STRAY	06/03/02	ADOPTION	14	14	0
CAT	A017101	1	05/28/02	05/28/02	STRAY	06/10/02	EUTH	14	14	3
CAT	A017174	1	05/30/02	05/30/02	STRAY	06/12/02	ADOPTION	14	14	0
CAT	A017213	1	06/01/02	06/01/02	STRAY	06/14/02	ADOPTION	14	14	0
CAT	A017317	1	06/05/02	06/05/02	STRAY	06/18/02	ADOPTION	14	14	0
CAT	A017352	1	06/07/02	06/07/02	STRAY	06/20/02	ADOPTION	14	14	0
CAT	A017454	1	06/11/02	06/11/02	STRAY	06/24/02	ADOPTION	14	14	0
CAT	A010139	1	06/19/01	07/01/01	STRAY	07/03/01	ADOPTION	15	3	0
CAT	A010372	1	06/29/01	07/01/01	OWNER SUR	07/13/01	ADOPTION	15	13	0
CAT	A010567	1	07/06/01	07/06/01	STRAY	07/20/01	ADOPTION	15	15	0
CAT	A010554	1	07/06/01	07/06/01	STRAY	07/20/01	EUTH	15	15	3

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A010556	1	07/06/01	07/06/01	STRAY	07/20/01	EUTH	15	15	3
CAT	A010560	1	07/06/01	07/06/01	STRAY	07/20/01	EUTH	15	15	3
CAT	A010686	1	07/12/01	07/12/01	STRAY	07/26/01	DIED	15	15	3
CAT	A010844	1	07/18/01	07/18/01	STRAY	08/01/01	EUTH	15	15	3
CAT	A011095	1	07/28/01	07/28/01	STRAY	08/11/01	EUTH	15	15	3
CAT	A011510	1	08/13/01	08/13/01	STRAY	08/27/01	ADOPTION	15	15	0
CAT	A011658	1	08/16/01	08/16/01	STRAY	08/30/01	ADOPTION	15	15	0
CAT	A011693	1	08/18/01	08/18/01	STRAY	09/01/01	EUTH	15	15	3
CAT	A011730	1	08/21/01	08/21/01	STRAY	09/04/01	ADOPTION	15	15	0
CAT	A012019	1	09/01/01	09/01/01	OWNER SUR	09/15/01	EUTH	15	15	0
CAT	A012170	1	09/07/01	09/07/01	STRAY	09/21/01	EUTH	15	15	3
CAT	A012292	1	09/13/01	09/13/01	STRAY	09/27/01	EUTH	15	15	3
CAT	A012359	1	09/18/01	09/18/01	STRAY	10/02/01	ADOPTION	15	15	0
CAT	A012363	1	09/18/01	09/18/01	STRAY	10/02/01	ADOPTION	15	15	0
CAT	A012548	1	09/27/01	09/27/01	STRAY	10/11/01	ADOPTION	15	15	0
CAT	A012550	1	09/27/01	09/27/01	STRAY	10/11/01	ADOPTION	15	15	0
CAT	A012551	1	09/27/01	09/27/01	STRAY	10/11/01	ADOPTION	15	15	0
CAT	A012749	1	10/06/01	10/06/01	OWNER SUR	10/20/01	ADOPTION	15	15	0
CAT	A012917	1	10/16/01	10/16/01	STRAY	10/30/01	ADOPTION	15	15	0
CAT	A013076	1	10/25/01	10/25/01	STRAY	11/08/01	ADOPTION	15	15	0
CAT	A013132	1	10/29/01	10/29/01	STRAY	11/12/01	ADOPTION	15	15	0
CAT	A013266	1	11/06/01	11/06/01	STRAY	11/20/01	DIED	15	15	3
CAT	A013483	1	11/16/01	11/16/01	STRAY	11/30/01	ADOPTION	15	15	0
CAT	A013884	1	12/07/01	12/07/01	OWNER SUR	12/21/01	ADOPTION	15	15	0
CAT	A013980	1	12/13/01	12/13/01	STRAY	12/27/01	ADOPTION	15	15	0
CAT	A014133	1	12/26/01	12/26/01	STRAY	01/09/02	ADOPTION	15	15	0
CAT	A014165	1	12/27/01	12/27/01	STRAY	01/10/02	ADOPTION	15	15	0
CAT	A014245	1	01/01/02	01/01/02	STRAY	01/15/02	ADOPTION	15	15	0
CAT	A014453	1	01/14/02	01/14/02	STRAY	01/28/02	ADOPTION	15	15	0
CAT	A014870	1	02/09/02	02/09/02	STRAY	02/23/02	EUTH	15	15	3
CAT	A015194	1	02/23/02	02/23/02	OWNER SUR	03/09/02	ADOPTION	15	15	0
CAT	A015226	1	02/26/02	02/26/02	STRAY	03/12/02	RTO	15	15	0
CAT	A015371	1	03/06/02	03/06/02	STRAY	03/20/02	ADOPTION	15	15	0
CAT	A015878	1	03/26/02	03/26/02	STRAY	04/09/02	ADOPTION	15	15	0
CAT	A016230	1	04/16/02	04/16/02	STRAY	04/30/02	ADOPTION	15	15	0
CAT	A016234	1	04/16/02	04/16/02	STRAY	04/30/02	ADOPTION	15	15	0
CAT	A016369	1	04/24/02	04/24/02	STRAY	05/08/02	ADOPTION	15	15	0
CAT	A016421	1	04/26/02	04/26/02	STRAY	05/10/02	EUTH	15	15	3
CAT	A016460	1	04/27/02	04/27/02	STRAY	05/11/02	EUTH	15	15	3
CAT	A016525	1	05/01/02	05/01/02	OWNER SUR	05/15/02	ADOPTION	15	15	0
CAT	A016526	1	05/01/02	05/01/02	OWNER SUR	05/15/02	ADOPTION	15	15	0
CAT	A016960	1	05/22/02	05/22/02	STRAY	06/05/02	ADOPTION	15	15	0
CAT	A017457	1	06/11/02	06/11/02	STRAY	06/25/02	ADOPTION	15	15	0
CAT	A010259	1	06/24/01	07/01/01	STRAY	07/09/01	ADOPTION	16	9	0
CAT	A010297	1	06/26/01	07/01/01	STRAY	07/11/01	ADOPTION	16	11	0
CAT	A010299	1	06/26/01	07/01/01	STRAY	07/11/01	ADOPTION	16	11	0
CAT	A010347	1	06/28/01	07/01/01	STRAY	07/13/01	ADOPTION	16	13	0
CAT	A010807	1	07/17/01	07/17/01	STRAY	08/01/01	EUTH	16	16	3
CAT	A010818	1	07/17/01	07/17/01	STRAY	08/01/01	EUTH	16	16	3
CAT	A010819	1	07/17/01	07/17/01	STRAY	08/01/01	EUTH	16	16	3
CAT	A010843	1	07/18/01	07/18/01	STRAY	08/02/01	EUTH	16	16	3
CAT	A010997	1	07/25/01	07/25/01	STRAY	08/09/01	EUTH	16	16	3
CAT	A011008	1	07/25/01	07/25/01	STRAY	08/09/01	EUTH	16	16	3
CAT	A011678	1	08/17/01	08/17/01	STRAY	09/01/01	ADOPTION	16	16	0
CAT	A011723	1	08/20/01	08/20/01	OWNER SUR	09/04/01	ADOPTION	16	16	0
CAT	A011789	1	08/23/01	08/23/01	STRAY	09/07/01	EUTH	16	16	3
CAT	A012145	1	09/06/01	09/06/01	STRAY	09/21/01	EUTH	16	16	3
CAT	A012921	1	10/16/01	10/16/01	STRAY	10/31/01	ADOPTION	16	16	0
CAT	A012922	1	10/16/01	10/16/01	STRAY	10/31/01	ADOPTION	16	16	0
CAT	A013396	1	11/12/01	11/12/01	STRAY	11/27/01	EUTH	16	16	3
CAT	A013585	1	11/20/01	11/20/01	STRAY	12/05/01	ADOPTION	16	16	0
CAT	A013605	1	11/20/01	11/20/01	STRAY	12/05/01	ADOPTION	16	16	0
CAT	A013596	1	11/20/01	11/20/01	STRAY	12/05/01	EUTH	16	16	3
CAT	A013724	1	11/28/01	11/28/01	OWNER SUR	12/13/01	ADOPTION	16	16	0
CAT	A013863	1	12/06/01	12/06/01	STRAY	12/21/01	ADOPTION	16	16	0
CAT	A014033	1	12/15/01	12/15/01	OWNER SUR	12/30/01	EUTH	16	16	0
CAT	A014066	1	12/18/01	12/18/01	OWNER SUR	01/02/02	TRANSFER	16	16	0
CAT	A014058	1	12/18/01	12/18/01	STRAY	01/02/02	TRANSFER	16	16	0
CAT	A014552	1	01/23/02	01/23/02	STRAY	02/07/02	ADOPTION	16	16	0
CAT	A014671	1	02/01/02	02/01/02	STRAY	02/16/02	ADOPTION	16	16	0
CAT	A014921	1	02/11/02	02/11/02	STRAY	02/26/02	ADOPTION	16	16	0
CAT	A015318	1	03/02/02	03/02/02	STRAY	03/17/02	EUTH	16	16	3
CAT	A015881	1	03/26/02	03/26/02	STRAY	04/10/02	ADOPTION	16	16	0
CAT	A016132	1	04/10/02	04/10/02	STRAY	04/25/02	ADOPTION	16	16	0
CAT	A016395	1	04/26/02	04/26/02	STRAY	05/11/02	EUTH	16	16	3
CAT	A017433	1	06/10/02	06/10/02	STRAY	06/25/02	EUTH	16	16	3

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J=(g)-(e)+1	(k)
CAT	A010100	1	06/16/01	07/01/01	STRAY	07/02/01	EUTH	17	2	3
CAT	A010091	1	06/26/01	07/01/01	STRAY	07/12/01	EUTH	17	12	3
CAT	A010687	1	07/12/01	07/12/01	STRAY	07/28/01	EUTH	17	17	3
CAT	A010688	1	07/12/01	07/12/01	STRAY	07/28/01	EUTH	17	17	3
CAT	A010829	1	07/17/01	07/17/01	OWNER SUR	08/02/01	EUTH	17	17	0
CAT	A010830	1	07/17/01	07/17/01	OWNER SUR	08/02/01	EUTH	17	17	0
CAT	A010832	1	07/17/01	07/17/01	OWNER SUR	08/02/01	EUTH	17	17	0
CAT	A011413	1	08/08/01	08/08/01	STRAY	08/24/01	ADOPTION	17	17	0
CAT	A011849	1	08/26/01	08/26/01	STRAY	09/11/01	ADOPTION	17	17	0
CAT	A012030	1	09/01/01	09/01/01	STRAY	09/17/01	ADOPTION	17	17	0
CAT	A012234	1	09/11/01	09/11/01	STRAY	09/27/01	EUTH	17	17	3
CAT	A012246	1	09/11/01	09/11/01	STRAY	09/27/01	EUTH	17	17	3
CAT	A012792	1	10/10/01	10/10/01	STRAY	10/26/01	ADOPTION	17	17	0
CAT	A012860	1	10/13/01	10/13/01	STRAY	10/29/01	ADOPTION	17	17	0
CAT	A013034	1	10/22/01	10/22/01	STRAY	11/07/01	ADOPTION	17	17	0
CAT	A013614	1	11/21/01	11/21/01	STRAY	12/07/01	EUTH	17	17	3
CAT	A013616	1	11/21/01	11/21/01	STRAY	12/07/01	EUTH	17	17	3
CAT	A013844	1	12/05/01	12/05/01	STRAY	12/21/01	ADOPTION	17	17	0
CAT	A014117	1	12/22/01	12/22/01	OWNER SUR	01/07/02	ADOPTION	17	17	0
CAT	A014214	1	12/29/01	12/29/01	STRAY	01/14/02	ADOPTION	17	17	0
CAT	A014555	1	01/24/02	01/24/02	STRAY	02/09/02	ADOPTION	17	17	0
CAT	A014569	1	02/09/02	02/09/02	OWNER SUR	02/25/02	ADOPTION	17	17	0
CAT	A015108	1	02/17/02	02/17/02	STRAY	03/05/02	ADOPTION	17	17	0
CAT	A015430	1	03/10/02	03/10/02	STRAY	03/26/02	ADOPTION	17	17	0
CAT	A015431	1	03/10/02	03/10/02	STRAY	03/26/02	ADOPTION	17	17	0
CAT	A015612	1	03/18/02	03/18/02	STRAY	04/03/02	ADOPTION	17	17	0
CAT	A015879	1	03/26/02	03/26/02	STRAY	04/11/02	ADOPTION	17	17	0
CAT	A015907	1	03/28/02	03/28/02	STRAY	04/13/02	ADOPTION	17	17	0
CAT	A015909	1	03/28/02	03/28/02	STRAY	04/13/02	ADOPTION	17	17	0
CAT	A015979	1	04/02/02	04/02/02	STRAY	04/18/02	EUTH	17	17	3
CAT	A016126	1	04/10/02	04/10/02	STRAY	04/26/02	ADOPTION	17	17	0
CAT	A016138	1	04/11/02	04/11/02	STRAY	04/27/02	ADOPTION	17	17	0
CAT	A016573	1	05/04/02	05/04/02	STRAY	05/20/02	ADOPTION	17	17	0
CAT	A016783	1	05/14/02	05/14/02	STRAY	05/30/02	EUTH	17	17	3
CAT	A016786	1	05/14/02	05/14/02	STRAY	05/30/02	EUTH	17	17	3
CAT	A016787	1	05/14/02	05/14/02	STRAY	05/30/02	EUTH	17	17	3
CAT	A016803	1	05/15/02	05/15/02	STRAY	05/31/02	ADOPTION	17	17	0
CAT	A017249	1	06/03/02	06/03/02	STRAY	06/19/02	ADOPTION	17	17	0
CAT	A017460	1	06/11/02	06/11/02	STRAY	06/27/02	ADOPTION	17	17	0
CAT	A017453	1	06/11/02	06/11/02	STRAY	06/27/02	DIED	17	17	3
CAT	A010307	1	06/26/01	07/01/01	CONFISCATE	07/13/01	EUTH	18	13	3
CAT	A010306	1	06/26/01	07/01/01	STRAY	07/13/01	EUTH	18	13	3
CAT	A010470	1	07/03/01	07/03/01	STRAY	07/20/01	EUTH	18	18	3
CAT	A010790	1	07/16/01	07/16/01	STRAY	08/02/01	EUTH	18	18	3
CAT	A012228	1	09/10/01	09/10/01	STRAY	09/27/01	EUTH	18	18	3
CAT	A012904	1	10/06/01	10/06/01	STRAY	10/23/01	ADOPTION	18	18	0
CAT	A012905	1	10/06/01	10/06/01	STRAY	10/23/01	ADOPTION	18	18	0
CAT	A012808	1	10/11/01	10/11/01	STRAY	10/28/01	EUTH	18	18	3
CAT	A012914	1	10/16/01	10/16/01	STRAY	11/02/01	ADOPTION	18	18	0
CAT	A012915	1	10/16/01	10/16/01	STRAY	11/02/01	ADOPTION	18	18	0
CAT	A013109	1	10/27/01	10/27/01	STRAY	11/13/01	ADOPTION	18	18	0
CAT	A013154	1	10/30/01	10/30/01	STRAY	11/16/01	EUTH	18	18	3
CAT	A013351	1	11/10/01	11/10/01	STRAY	11/27/01	EUTH	18	18	3
CAT	A013566	1	11/18/01	11/18/01	STRAY	12/05/01	EUTH	18	18	3
CAT	A013606	1	11/20/01	11/20/01	STRAY	12/07/01	EUTH	18	18	3
CAT	A013820	1	12/04/01	12/04/01	STRAY	12/21/01	EUTH	18	18	3
CAT	A014051	1	12/17/01	12/17/01	STRAY	01/03/02	ADOPTION	18	18	0
CAT	A014204	1	12/28/01	12/28/01	STRAY	01/14/02	ADOPTION	18	18	0
CAT	A014308	1	01/05/02	01/05/02	STRAY	01/22/02	ADOPTION	18	18	0
CAT	A014687	1	02/02/02	02/02/02	STRAY	02/19/02	ADOPTION	18	18	0
CAT	A014823	1	02/08/02	02/08/02	STRAY	02/25/02	ADOPTION	18	18	0
CAT	A012626	1	02/13/02	02/13/02	RETURN	03/02/02	ADOPTION	18	18	0
CAT	A015085	1	02/16/02	02/16/02	STRAY	03/05/02	ADOPTION	18	18	0
CAT	A015122	1	02/19/02	02/19/02	STRAY	03/08/02	ADOPTION	18	18	0
CAT	A015250	1	02/26/02	02/26/02	STRAY	03/15/02	ADOPTION	18	18	0
CAT	A015476	1	03/12/02	03/12/02	OWNER SUR	03/29/02	ADOPTION	18	18	0
CAT	A015935	1	03/30/02	03/30/02	OWNER SUR	04/16/02	ADOPTION	18	18	0
CAT	A015909	1	04/13/02	04/13/02	CONFISCATE	04/30/02	ADOPTION	18	18	0
CAT	A016245	1	04/16/02	04/16/02	STRAY	05/03/02	ADOPTION	18	18	0
CAT	A016722	1	05/12/02	05/12/02	STRAY	05/29/02	ADOPTION	18	18	0
CAT	A016785	1	05/14/02	05/14/02	STRAY	05/31/02	ADOPTION	18	18	0
CAT	A016928	1	05/21/02	05/21/02	STRAY	06/07/02	ADOPTION	18	18	0
CAT	A017247	1	06/03/02	06/03/02	OWNER SUR	06/20/02	ADOPTION	18	18	0
CAT	A010521	1	07/06/01	07/06/01	STRAY	07/24/01	EUTH	19	19	3
CAT	A010568	1	07/06/01	07/06/01	STRAY	07/24/01	EUTH	19	19	3
CAT	A010771	1	07/14/01	07/14/01	STRAY	08/01/01	EUTH	19	19	3

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J=(g)-(e)+1	(k)
CAT	A011391	1	08/07/01	08/07/01	STRAY	08/25/01	EUTH	19	19	3
CAT	A011688	1	08/18/01	08/18/01	STRAY	09/05/01	ADOPTION	19	19	0
CAT	A012026	1	09/01/01	09/01/01	STRAY	09/19/01	ADOPTION	19	19	0
CAT	A012419	1	09/20/01	09/20/01	STRAY	10/08/01	ADOPTION	19	19	0
CAT	A012444	1	09/21/01	09/21/01	STRAY	10/09/01	ADOPTION	19	19	0
CAT	A012804	1	10/02/01	10/02/01	STRAY	10/20/01	ADOPTION	19	19	0
CAT	A012703	1	10/05/01	10/05/01	STRAY	10/23/01	ADOPTION	19	19	0
CAT	A013011	1	10/20/01	10/20/01	STRAY	11/07/01	ADOPTION	19	19	0
CAT	A013771	1	12/01/01	12/01/01	OWNER SUR	12/19/01	DIED	19	19	0
CAT	A013765	1	12/01/01	12/01/01	STRAY	12/19/01	EUTH	19	19	3
CAT	A013766	1	12/01/01	12/01/01	STRAY	12/19/01	EUTH	19	19	3
CAT	A013769	1	12/01/01	12/01/01	STRAY	12/19/01	EUTH	19	19	3
CAT	A013898	1	12/07/01	12/07/01	STRAY	12/25/01	EUTH	19	19	3
CAT	A014025	1	12/15/01	12/15/01	OWNER SUR	01/02/02	ADOPTION	19	19	0
CAT	A014126	1	12/23/01	12/23/01	STRAY	01/10/02	ADOPTION	19	19	0
CAT	A014644	1	03/02/02	03/02/02	RETURN	03/20/02	ADOPTION	19	19	0
CAT	A015918	1	03/28/02	03/28/02	STRAY	04/15/02	ADOPTION	19	19	0
CAT	A016770	1	05/14/02	05/14/02	STRAY	06/01/02	DIED	19	19	3
CAT	A016903	1	05/19/02	05/19/02	STRAY	06/06/02	ADOPTION	19	19	0
CAT	A017115	1	05/29/02	05/29/02	STRAY	06/16/02	EUTH	19	19	3
CAT	A017232	1	06/02/02	06/02/02	STRAY	06/20/02	ADOPTION	19	19	0
CAT	A010258	1	06/24/01	07/01/01	STRAY	07/13/01	ADOPTION	20	13	0
CAT	A010260	1	06/24/01	07/01/01	STRAY	07/13/01	ADOPTION	20	13	0
CAT	A010409	1	07/01/01	07/01/01	STRAY	07/20/01	ADOPTION	20	20	0
CAT	A010406	1	07/01/01	07/01/01	STRAY	07/20/01	EUTH	20	20	3
CAT	A010407	1	07/01/01	07/01/01	STRAY	07/20/01	EUTH	20	20	3
CAT	A011466	1	08/10/01	08/10/01	STRAY	08/29/01	ADOPTION	20	20	0
CAT	A011494	1	08/12/01	08/12/01	STRAY	08/31/01	ADOPTION	20	20	0
CAT	A011717	1	08/20/01	08/20/01	STRAY	09/08/01	EUTH	20	20	3
CAT	A011791	1	08/23/01	08/23/01	STRAY	09/11/01	ADOPTION	20	20	0
CAT	A013004	1	10/20/01	10/20/01	STRAY	11/08/01	EUTH	20	20	3
CAT	A013564	1	11/18/01	11/18/01	STRAY	12/07/01	ADOPTION	20	20	0
CAT	A013562	1	11/18/01	11/18/01	STRAY	12/07/01	TRANSFER	20	20	0
CAT	A013880	1	12/07/01	12/07/01	OWNER SUR	12/26/01	ADOPTION	20	20	0
CAT	A013883	1	12/07/01	12/07/01	OWNER SUR	12/26/01	ADOPTION	20	20	0
CAT	A014329	1	01/07/02	01/07/02	STRAY	01/26/02	ADOPTION	20	20	0
CAT	A015301	1	03/01/02	03/01/02	STRAY	03/20/02	ADOPTION	20	20	0
CAT	A015778	1	03/22/02	03/22/02	STRAY	04/10/02	ADOPTION	20	20	0
CAT	A015925	1	03/29/02	03/29/02	STRAY	04/17/02	ADOPTION	20	20	0
CAT	A016331	1	04/23/02	04/23/02	STRAY	05/12/02	DIED	20	20	3
CAT	A016956	1	05/22/02	05/22/02	STRAY	06/10/02	ADOPTION	20	20	0
CAT	A010483	1	07/03/01	07/03/01	STRAY	07/23/01	ADOPTION	21	21	0
CAT	A011590	1	08/15/01	08/15/01	STRAY	09/04/01	ADOPTION	21	21	0
CAT	A011604	1	08/15/01	08/15/01	STRAY	09/04/01	EUTH	21	21	3
CAT	A011695	1	08/18/01	08/18/01	STRAY	09/07/01	EUTH	21	21	3
CAT	A011696	1	08/18/01	08/18/01	STRAY	09/07/01	EUTH	21	21	3
CAT	A012127	1	09/06/01	09/06/01	STRAY	09/26/01	ADOPTION	21	21	0
CAT	A012695	1	10/04/01	10/04/01	STRAY	10/24/01	ADOPTION	21	21	0
CAT	A012842	1	10/12/01	10/12/01	STRAY	11/01/01	MISSING	21	21	0
CAT	A012949	1	10/18/01	10/18/01	STRAY	11/07/01	ADOPTION	21	21	0
CAT	A012995	1	10/20/01	10/20/01	STRAY	11/09/01	ADOPTION	21	21	0
CAT	A013455	1	11/15/01	11/15/01	STRAY	12/05/01	EUTH	21	21	3
CAT	A013489	1	11/16/01	11/16/01	OWNER SUR	12/06/01	ADOPTION	21	21	0
CAT	A013770	1	12/01/01	12/01/01	OWNER SUR	12/21/01	EUTH	21	21	0
CAT	A013910	1	12/08/01	12/08/01	STRAY	12/28/01	ADOPTION	21	21	0
CAT	A013914	1	12/08/01	12/08/01	STRAY	12/28/01	ADOPTION	21	21	0
CAT	A013979	1	12/13/01	12/13/01	STRAY	01/02/02	ADOPTION	21	21	0
CAT	A013981	1	12/14/01	12/14/01	STRAY	01/03/02	EUTH	21	21	3
CAT	A014282	1	01/04/02	01/04/02	STRAY	01/24/02	ADOPTION	21	21	0
CAT	A014419	1	01/12/02	01/12/02	STRAY	02/01/02	ADOPTION	21	21	0
CAT	A014944	1	02/13/02	02/13/02	STRAY	03/05/02	ADOPTION	21	21	0
CAT	A015237	1	02/26/02	02/26/02	STRAY	03/18/02	ADOPTION	21	21	0
CAT	A015288	1	02/28/02	02/28/02	OWNER SUR	03/20/02	ADOPTION	21	21	0
CAT	A015238	1	02/28/02	02/28/02	STRAY	03/20/02	ADOPTION	21	21	0
CAT	A015451	1	03/12/02	03/12/02	STRAY	04/01/02	ADOPTION	21	21	0
CAT	A016246	1	04/16/02	04/16/02	STRAY	05/06/02	ADOPTION	21	21	0
CAT	A016493	1	04/30/02	04/30/02	STRAY	05/20/02	ADOPTION	21	21	0
CAT	A016658	1	05/08/02	05/08/02	STRAY	05/28/02	ADOPTION	21	21	0
CAT	A016676	1	05/09/02	05/09/02	STRAY	05/29/02	EUTH	21	21	3
CAT	A016852	1	05/17/02	05/17/02	STRAY	06/06/02	ADOPTION	21	21	0
CAT	A016856	1	05/17/02	05/17/02	STRAY	06/06/02	EUTH	21	21	3
CAT	A016857	1	05/17/02	05/17/02	STRAY	06/06/02	EUTH	21	21	3
CAT	A016929	1	05/21/02	05/21/02	STRAY	06/10/02	ADOPTION	21	21	0
CAT	A016950	1	05/22/02	05/22/02	STRAY	06/11/02	ADOPTION	21	21	0
CAT	A010371	1	06/29/01	07/01/01	OWNER SUR	07/20/01	EUTH	22	20	0
CAT	A010460	1	07/03/01	07/03/01	STRAY	07/24/01	EUTH	22	22	3

Animal Type	Animal ID	Total # of animals under ID	Intake Date	Intake Date Revised by Auditor	Type- How Animal Came in to Shelter	Outcome- Date	Type- Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A011666	1	08/17/01	08/17/01	STRAY	09/07/01	ADOPTION	22	22	0
CAT	A011667	1	08/17/01	08/17/01	STRAY	09/07/01	ADOPTION	22	22	0
CAT	A012113	1	09/05/01	09/05/01	STRAY	09/26/01	TRANSFER	22	22	0
CAT	A012142	1	09/06/01	09/06/01	STRAY	09/27/01	EUTH	22	22	3
CAT	A012744	1	10/06/01	10/06/01	STRAY	10/27/01	ADOPTION	22	22	0
CAT	A013040	1	10/23/01	10/23/01	STRAY	11/13/01	EUTH	22	22	3
CAT	A013133	1	10/29/01	10/29/01	STRAY	11/19/01	ADOPTION	22	22	0
CAT	A013417	1	11/13/01	11/13/01	STRAY	12/04/01	ADOPTION	22	22	0
CAT	A013961	1	12/12/01	12/12/01	STRAY	01/02/02	EUTH	22	22	3
CAT	A014644	1	01/30/02	01/30/02	STRAY	02/20/02	ADOPTION	22	22	0
CAT	A014664	1	01/31/02	01/31/02	STRAY	02/21/02	ADOPTION	22	22	0
CAT	A014765	1	02/07/02	02/07/02	STRAY	02/28/02	ADOPTION	22	22	0
CAT	A015263	1	02/27/02	02/27/02	OWNER SUR	03/20/02	ADOPTION	22	22	0
CAT	A015261	1	02/27/02	02/27/02	STRAY	03/20/02	ADOPTION	22	22	0
CAT	A015706	1	03/20/02	03/20/02	STRAY	04/10/02	ADOPTION	22	22	0
CAT	A016235	1	04/16/02	04/16/02	STRAY	05/07/02	ADOPTION	22	22	0
CAT	A016268	1	04/18/02	04/18/02	STRAY	05/09/02	EUTH	22	22	3
CAT	A016576	1	05/04/02	05/04/02	STRAY	05/25/02	DIED	22	22	3
CAT	A016784	1	05/14/02	05/14/02	STRAY	06/04/02	DIED	22	22	3
CAT	A016776	1	05/14/02	05/14/02	STRAY	06/04/02	EUTH	22	22	3
CAT	A016807	1	05/15/02	05/15/02	STRAY	06/05/02	EUTH	22	22	3
CAT	A017079	1	05/28/02	05/28/02	STRAY	06/18/02	ADOPTION	22	22	0
CAT	A010174	1	06/21/01	07/01/01	STRAY	07/13/01	EUTH	23	13	3
CAT	A010176	1	06/21/01	07/01/01	STRAY	07/13/01	EUTH	23	13	3
CAT	A010348	1	06/28/01	07/01/01	STRAY	07/20/01	ADOPTION	23	20	0
CAT	A010658	1	07/10/01	07/10/01	STRAY	08/01/01	EUTH	23	23	3
CAT	A011681	1	08/17/01	08/17/01	STRAY	09/08/01	EUTH	23	23	3
CAT	A011722	1	08/20/01	08/20/01	OWNER SUR	09/11/01	ADOPTION	23	23	0
CAT	A012081	1	09/04/01	09/04/01	STRAY	09/26/01	TRANSFER	23	23	0
CAT	A012420	1	09/20/01	09/20/01	STRAY	10/12/01	ADOPTION	23	23	0
CAT	A013247	1	11/05/01	11/05/01	STRAY	11/27/01	ADOPTION	23	23	0
CAT	A013309	1	11/08/01	11/08/01	STRAY	11/30/01	DIED	23	23	3
CAT	A013327	1	11/09/01	11/09/01	OWNER SUR	12/01/01	ADOPTION	23	23	0
CAT	A013688	1	11/26/01	11/26/01	STRAY	12/18/01	ADOPTION	23	23	0
CAT	A013950	1	12/11/01	12/11/01	CONFISCATE	01/02/02	TRANSFER	23	23	0
CAT	A014124	1	12/23/01	12/23/01	STRAY	01/14/02	ADOPTION	23	23	0
CAT	A015166	1	02/21/02	02/21/02	STRAY	03/15/02	ADOPTION	23	23	0
CAT	A015239	1	02/26/02	02/26/02	STRAY	03/20/02	ADOPTION	23	23	0
CAT	A015240	1	02/26/02	02/26/02	STRAY	03/20/02	ADOPTION	23	23	0
CAT	A015241	1	02/26/02	02/26/02	STRAY	03/20/02	ADOPTION	23	23	0
CAT	A015264	1	02/27/02	02/27/02	OWNER SUR	03/21/02	ADOPTION	23	23	0
CAT	A015662	1	03/19/02	03/19/02	STRAY	04/10/02	ADOPTION	23	23	0
CAT	A016800	1	05/15/02	05/15/02	STRAY	06/06/02	ADOPTION	23	23	0
CAT	A017251	1	06/03/02	06/03/02	STRAY	06/25/02	EUTH	23	23	3
CAT	A017384	1	06/08/02	06/08/02	STRAY	06/30/02	EUTH	23	23	3
CAT	A010143	1	06/19/01	07/01/01	STRAY	07/12/01	ADOPTION	24	12	0
CAT	A010144	1	06/19/01	07/01/01	STRAY	07/12/01	ADOPTION	24	12	0
CAT	A011226	1	08/15/01	08/15/01	STRAY	09/07/01	EUTH	24	24	3
CAT	A012919	1	10/16/01	10/16/01	STRAY	11/08/01	ADOPTION	24	24	0
CAT	A013414	1	11/13/01	11/13/01	STRAY	12/06/01	ADOPTION	24	24	0
CAT	A013473	1	11/15/01	11/15/01	STRAY	12/08/01	ADOPTION	24	24	0
CAT	A013798	1	12/03/01	12/03/01	STRAY	12/26/01	ADOPTION	24	24	0
CAT	A015330	1	03/03/02	03/03/02	STRAY	03/26/02	ADOPTION	24	24	0
CAT	A015497	1	03/14/02	03/14/02	STRAY	04/06/02	RELOCATE	24	24	0
CAT	A016209	1	04/15/02	04/15/02	STRAY	05/08/02	EUTH	24	24	3
CAT	A016355	1	04/24/02	04/24/02	STRAY	05/17/02	ADOPTION	24	24	0
CAT	A016659	1	05/08/02	05/08/02	STRAY	05/31/02	ADOPTION	24	24	0
CAT	A010899	1	07/20/01	07/20/01	STRAY	08/13/01	MISSING	25	25	0
CAT	A011694	1	08/18/01	08/18/01	STRAY	09/11/01	ADOPTION	25	25	0
CAT	A011855	1	08/26/01	08/26/01	STRAY	09/19/01	ADOPTION	25	25	0
CAT	A012461	1	09/21/01	09/21/01	STRAY	10/15/01	ADOPTION	25	25	0
CAT	A013112	1	10/27/01	10/27/01	OWNER SUR	11/20/01	ADOPTION	25	25	0
CAT	A013425	1	11/14/01	11/14/01	STRAY	12/08/01	EUTH	25	25	3
CAT	A013858	1	12/06/01	12/06/01	STRAY	12/30/01	EUTH	25	25	3
CAT	A014468	1	01/16/02	01/16/02	STRAY	02/09/02	ADOPTION	25	25	0
CAT	A014699	1	02/02/02	02/02/02	STRAY	02/26/02	ADOPTION	25	25	0
CAT	A014830	1	02/09/02	02/09/02	STRAY	03/05/02	ADOPTION	25	25	0
CAT	A015329	1	03/02/02	03/02/02	STRAY	03/26/02	ADOPTION	25	25	0
CAT	A015792	1	03/23/02	03/23/02	OWNER SUR	04/16/02	ADOPTION	25	25	0
CAT	A016401	1	04/26/02	04/26/02	STRAY	05/20/02	DIED	25	25	3
CAT	A017263	1	06/03/02	06/03/02	STRAY	06/27/02	ADOPTION	25	25	0
CAT	A010719	1	07/13/01	07/13/01	STRAY	08/07/01	ADOPTION	26	26	0
CAT	A010720	1	07/13/01	07/13/01	STRAY	08/07/01	ADOPTION	26	26	0
CAT	A011490	1	08/10/01	08/10/01	STRAY	09/04/01	ADOPTION	26	26	0
CAT	A011491	1	08/10/01	08/10/01	STRAY	09/04/01	ADOPTION	26	26	0
CAT	A011492	1	08/10/01	08/10/01	STRAY	09/04/01	ADOPTION	26	26	0

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A011645	1	08/16/01	08/16/01	STRAY	09/10/01	ADOPTION	26	26	0
CAT	A012314	1	09/14/01	09/14/01	STRAY	10/09/01	ADOPTION	26	26	0
CAT	A012316	1	09/14/01	09/14/01	STRAY	10/09/01	ADOPTION	26	26	0
CAT	A012699	1	10/05/01	10/05/01	STRAY	10/30/01	ADOPTION	26	26	0
CAT	A013038	1	10/22/01	10/22/01	STRAY	11/16/01	ADOPTION	26	26	0
CAT	A013933	1	12/10/01	12/10/01	OWNER SUR	01/04/02	ADOPTION	26	26	0
CAT	A014300	1	01/05/02	01/05/02	STRAY	01/30/02	ADOPTION	26	26	0
CAT	A015083	1	02/16/02	02/16/02	STRAY	03/13/02	ADOPTION	26	26	0
CAT	A015538	1	03/16/02	03/16/02	STRAY	04/10/02	ADOPTION	26	26	0
CAT	A016757	1	05/14/02	05/14/02	OWNER SUR	06/08/02	ADOPTION	26	26	0
CAT	A016858	1	05/17/02	05/17/02	STRAY	06/11/02	ADOPTION	26	26	0
CAT	A010551	1	07/07/01	07/07/01	STRAY	08/02/01	EUTH	27	27	3
CAT	A011650	1	08/16/01	08/16/01	STRAY	09/11/01	ADOPTION	27	27	0
CAT	A012611	1	09/30/01	09/30/01	STRAY	10/26/01	ADOPTION	27	27	0
CAT	A013784	1	12/01/01	12/01/01	OWNER SUR	12/27/01	ADOPTION	27	27	0
CAT	A013814	1	12/04/01	12/04/01	STRAY	12/30/01	EUTH	27	27	3
CAT	A003643	1	12/07/01	12/07/01	OWNER SUR	01/02/02	EUTH	27	27	0
CAT	A013890	1	12/07/01	12/07/01	OWNER SUR	01/02/02	EUTH	27	27	0
CAT	A014029	1	12/15/01	12/15/01	OWNER SUR	01/10/02	ADOPTION	27	27	0
CAT	A016011	1	04/04/02	04/04/02	STRAY	04/30/02	ADOPTION	27	27	0
CAT	A016194	1	04/13/02	04/13/02	STRAY	05/09/02	EUTH	27	27	3
CAT	A016547	1	05/03/02	05/03/02	STRAY	05/29/02	ADOPTION	27	27	0
CAT	A017053	1	05/26/02	05/26/02	STRAY	06/21/02	EUTH	27	27	3
CAT	A009964	1	06/11/01	07/01/01	OWNER SUR	07/08/01	EUTH	28	8	0
CAT	A010094	1	06/16/01	07/01/01	STRAY	07/13/01	EUTH	28	13	3
CAT	A010274	1	06/23/01	07/01/01	STRAY	07/20/01	EUTH	28	20	3
CAT	A011749	1	08/22/01	08/22/01	STRAY	09/18/01	ADOPTION	28	28	0
CAT	A013312	1	11/08/01	11/08/01	STRAY	12/05/01	ADOPTION	28	28	0
CAT	A013313	1	11/08/01	11/08/01	STRAY	12/05/01	ADOPTION	28	28	0
CAT	A013565	1	11/18/01	11/18/01	STRAY	12/15/01	ADOPTION	28	28	0
CAT	A015164	1	02/21/02	02/21/02	STRAY	03/20/02	ADOPTION	28	28	0
CAT	A015277	1	02/27/02	02/27/02	STRAY	03/26/02	ADOPTION	28	28	0
CAT	A015422	1	03/09/02	03/09/02	STRAY	04/05/02	ADOPTION	28	28	0
CAT	A015432	1	03/10/02	03/10/02	STRAY	04/06/02	ADOPTION	28	28	0
CAT	A015541	1	03/16/02	03/16/02	STRAY	04/12/02	EUTH	28	28	3
CAT	A015710	1	03/20/02	03/20/02	STRAY	04/16/02	ADOPTION	28	28	0
CAT	A016015	1	04/04/02	04/04/02	OWNER SUR	05/01/02	EUTH	28	28	0
CAT	A016371	1	04/25/02	04/25/02	STRAY	05/22/02	ADOPTION	28	28	0
CAT	A016374	1	04/25/02	04/25/02	STRAY	05/22/02	ADOPTION	28	28	0
CAT	A016377	1	04/25/02	04/25/02	STRAY	05/22/02	MISSING	28	28	0
CAT	A016517	1	05/01/02	05/01/02	STRAY	05/28/02	ADOPTION	28	28	0
CAT	A010293	1	06/26/01	07/01/01	STRAY	07/24/01	EUTH	29	24	3
CAT	A012389	1	09/19/01	09/19/01	STRAY	10/17/01	ADOPTION	29	29	0
CAT	A012391	1	09/19/01	09/19/01	STRAY	10/17/01	ADOPTION	29	29	0
CAT	A013134	1	10/29/01	10/29/01	STRAY	11/26/01	ADOPTION	29	29	0
CAT	A013304	1	11/08/01	11/08/01	STRAY	12/06/01	EUTH	29	29	3
CAT	A013578	1	11/19/01	11/19/01	OWNER SUR	12/17/01	ADOPTION	29	29	0
CAT	A013580	1	11/19/01	11/19/01	OWNER SUR	12/17/01	ADOPTION	29	29	0
CAT	A013618	1	11/21/01	11/21/01	STRAY	12/19/01	TRANSFER	29	29	0
CAT	A013885	1	12/07/01	12/07/01	OWNER SUR	01/04/02	ADOPTION	29	29	0
CAT	A014255	1	01/02/02	01/02/02	OWNER SUR	01/30/02	ADOPTION	29	29	0
CAT	A015144	1	02/20/02	02/20/02	STRAY	03/20/02	ADOPTION	29	29	0
CAT	A015149	1	02/20/02	02/20/02	STRAY	03/20/02	ADOPTION	29	29	0
CAT	A015242	1	02/26/02	02/26/02	STRAY	03/26/02	ADOPTION	29	29	0
CAT	A015243	1	02/26/02	02/26/02	STRAY	03/26/02	ADOPTION	29	29	0
CAT	A015245	1	02/26/02	02/26/02	STRAY	03/26/02	ADOPTION	29	29	0
CAT	A015246	1	02/26/02	02/26/02	STRAY	03/26/02	ADOPTION	29	29	0
CAT	A015485	1	03/13/02	03/13/02	OWNER SUR	04/10/02	ADOPTION	29	29	0
CAT	A015487	1	03/13/02	03/13/02	STRAY	04/10/02	TRANSFER	29	29	0
CAT	A016372	1	04/25/02	04/25/02	STRAY	05/23/02	ADOPTION	29	29	0
CAT	A016875	1	05/18/02	05/18/02	STRAY	06/15/02	EUTH	29	29	3
CAT	A016877	1	05/18/02	05/18/02	STRAY	06/15/02	EUTH	29	29	3
CAT	A016883	1	05/18/02	05/18/02	STRAY	06/15/02	EUTH	29	29	3
CAT	A009996	1	06/12/01	07/01/01	OWNER SUR	07/11/01	ADOPTION	30	11	0
CAT	A011418	1	08/08/01	08/08/01	STRAY	09/06/01	ADOPTION	30	30	0
CAT	A011716	1	08/20/01	08/20/01	STRAY	09/18/01	ADOPTION	30	30	0
CAT	A011863	1	08/27/01	08/27/01	STRAY	09/25/01	ADOPTION	30	30	0
CAT	A012072	1	09/03/01	09/03/01	STRAY	10/02/01	ADOPTION	30	30	0
CAT	A012392	1	09/19/01	09/19/01	STRAY	10/18/01	ADOPTION	30	30	0
CAT	A012944	1	10/16/01	10/16/01	STRAY	11/14/01	ADOPTION	30	30	0
CAT	A013135	1	10/29/01	10/29/01	STRAY	11/27/01	ADOPTION	30	30	0
CAT	A013252	1	11/06/01	11/06/01	STRAY	12/05/01	ADOPTION	30	30	0
CAT	A013260	1	11/06/01	11/06/01	STRAY	12/05/01	EUTH	30	30	3
CAT	A013611	1	11/21/01	11/21/01	STRAY	12/20/01	ADOPTION	30	30	0
CAT	A014398	1	01/11/02	01/11/02	STRAY	02/09/02	ADOPTION	30	30	0
CAT	A014602	1	01/27/02	01/27/02	STRAY	02/25/02	ADOPTION	30	30	0

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(a)	(b)	(^c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A014723	1	02/04/02	02/04/02	STRAY	03/05/02	ADOPTION	30	30	0
CAT	A014919	1	02/11/02	02/11/02	STRAY	03/12/02	ADOPTION	30	30	0
CAT	A015278	1	02/27/02	02/27/02	STRAY	03/28/02	ADOPTION	30	30	0
CAT	A015986	1	04/02/02	04/02/02	STRAY	05/01/02	ADOPTION	30	30	0
CAT	A016373	1	04/25/02	04/25/02	STRAY	05/24/02	ADOPTION	30	30	0
CAT	A009735	1	06/01/01	07/01/01	STRAY	07/01/01	MISSING	31	1	0
CAT	A009997	1	06/12/01	07/01/01	OWNER SUR	07/12/01	ADOPTION	31	12	0
CAT	A012616	1	09/30/01	09/30/01	CONFISCATE	10/30/01	ADOPTION	31	31	0
CAT	A012813	1	10/11/01	10/11/01	STRAY	11/10/01	ADOPTION	31	31	0
CAT	A013173	1	10/31/01	10/31/01	STRAY	11/30/01	ADOPTION	31	31	0
CAT	A016522	1	05/01/02	05/01/02	STRAY	05/31/02	EUTH	31	31	3
CAT	A016963	1	05/22/02	05/22/02	STRAY	06/21/02	EUTH	31	31	3
CAT	A009724	1	05/31/01	07/01/01	STRAY	07/01/01	MISSING	32	1	0
CAT	A010332	1	06/27/01	07/01/01	STRAY	07/28/01	ADOPTION	32	28	0
CAT	A010333	1	06/27/01	07/01/01	STRAY	07/28/01	ADOPTION	32	28	0
CAT	A011092	1	07/28/01	07/28/01	STRAY	08/28/01	ADOPTION	32	32	0
CAT	A011402	1	08/08/01	08/08/01	STRAY	09/08/01	ADOPTION	32	32	0
CAT	A011833	1	08/25/01	08/25/01	OWNER SUR	09/25/01	ADOPTION	32	32	0
CAT	A012463	1	09/21/01	09/21/01	STRAY	10/22/01	ADOPTION	32	32	0
CAT	A012566	1	09/28/01	09/28/01	STRAY	10/29/01	ADOPTION	32	32	0
CAT	A012709	1	10/05/01	10/05/01	STRAY	11/05/01	ADOPTION	32	32	0
CAT	A012711	1	10/05/01	10/05/01	STRAY	11/05/01	ADOPTION	32	32	0
CAT	A012712	1	10/05/01	10/05/01	STRAY	11/05/01	ADOPTION	32	32	0
CAT	A013332	1	11/10/01	11/10/01	STRAY	12/11/01	ADOPTION	32	32	0
CAT	A013333	1	11/10/01	11/10/01	STRAY	12/11/01	ADOPTION	32	32	0
CAT	A017025	1	05/25/02	05/25/02	STRAY	06/25/02	ADOPTION	32	32	0
CAT	A017027	1	05/25/02	05/25/02	STRAY	06/25/02	ADOPTION	32	32	0
CAT	A010149	1	06/19/01	07/01/01	STRAY	07/21/01	ADOPTION	33	21	0
CAT	A011644	1	08/16/01	08/16/01	STRAY	09/17/01	ADOPTION	33	33	0
CAT	A013222	1	11/03/01	11/03/01	STRAY	12/05/01	ADOPTION	33	33	0
CAT	A013223	1	11/03/01	11/03/01	STRAY	12/05/01	ADOPTION	33	33	0
CAT	A013224	1	11/03/01	11/03/01	STRAY	12/05/01	ADOPTION	33	33	0
CAT	A013334	1	11/10/01	11/10/01	STRAY	12/12/01	ADOPTION	33	33	0
CAT	A013582	1	11/19/01	11/19/01	STRAY	12/21/01	EUTH	33	33	3
CAT	A013782	1	12/01/01	12/01/01	OWNER SUR	01/02/02	ADOPTION	33	33	0
CAT	A013783	1	12/01/01	12/01/01	OWNER SUR	01/02/02	ADOPTION	33	33	0
CAT	A014027	1	12/15/01	12/15/01	OWNER SUR	01/16/02	ADOPTION	33	33	0
CAT	A014605	1	01/28/02	01/28/02	STRAY	03/01/02	ADOPTION	33	33	0
CAT	A015941	1	03/31/02	03/31/02	STRAY	05/02/02	ADOPTION	33	33	0
CAT	A016226	1	04/16/02	04/16/02	OWNER SUR	05/18/02	ADOPTION	33	33	0
CAT	A016574	1	05/04/02	05/04/02	STRAY	06/05/02	ADOPTION	33	33	0
CAT	A016689	1	05/09/02	05/09/02	STRAY	06/10/02	ADOPTION	33	33	0
CAT	A010277	1	06/25/01	07/01/01	STRAY	07/28/01	ADOPTION	34	28	0
CAT	A012024	1	09/01/01	09/01/01	STRAY	10/04/01	ADOPTION	34	34	0
CAT	A012562	1	09/28/01	09/28/01	STRAY	10/31/01	ADOPTION	34	34	0
CAT	A012565	1	09/28/01	09/28/01	STRAY	10/31/01	ADOPTION	34	34	0
CAT	A012919	1	12/13/01	12/13/01	RETURN	01/15/02	ADOPTION	34	34	0
CAT	A016454	1	04/27/02	04/27/02	STRAY	05/30/02	ADOPTION	34	34	0
CAT	A016838	1	05/16/02	05/16/02	STRAY	06/18/02	ADOPTION	34	34	0
CAT	A017089	1	05/28/02	05/28/02	STRAY	06/30/02	EUTH	34	34	3
CAT	A009741	1	06/01/01	07/01/01	STRAY	07/05/01	ADOPTION	35	5	0
CAT	A009887	1	06/07/01	07/01/01	STRAY	07/11/01	ADOPTION	35	11	0
CAT	A009889	1	06/07/01	07/01/01	STRAY	07/11/01	ADOPTION	35	11	0
CAT	A009890	1	06/07/01	07/01/01	STRAY	07/11/01	ADOPTION	35	11	0
CAT	A010099	1	06/16/01	07/01/01	STRAY	07/20/01	ADOPTION	35	20	0
CAT	A010135	1	06/19/01	07/01/01	STRAY	07/23/01	ADOPTION	35	23	0
CAT	A010141	1	06/19/01	07/01/01	STRAY	07/23/01	ADOPTION	35	23	0
CAT	A010142	1	06/19/01	07/01/01	STRAY	07/23/01	ADOPTION	35	23	0
CAT	A012029	1	09/01/01	09/01/01	STRAY	10/05/01	ADOPTION	35	35	0
CAT	A012954	1	10/18/01	10/18/01	STRAY	11/21/01	ADOPTION	35	35	0
CAT	A013026	1	10/21/01	10/21/01	STRAY	11/24/01	ADOPTION	35	35	0
CAT	A013556	1	11/17/01	11/17/01	STRAY	12/21/01	EUTH	35	35	3
CAT	A014645	1	01/30/02	01/30/02	STRAY	03/05/02	ADOPTION	35	35	0
CAT	A015475	1	03/12/02	03/12/02	OWNER SUR	04/15/02	ADOPTION	35	35	0
CAT	A016530	1	05/02/02	05/02/02	STRAY	06/05/02	EUTH	35	35	3
CAT	A010140	1	06/19/01	07/01/01	STRAY	07/24/01	EUTH	36	24	3
CAT	A010446	1	07/03/01	07/03/01	STRAY	08/07/01	ADOPTION	36	36	0
CAT	A010459	1	07/03/01	07/03/01	STRAY	08/07/01	ADOPTION	36	36	0
CAT	A012382	1	09/19/01	09/19/01	STRAY	10/24/01	TRANSFER	36	36	0
CAT	A012622	1	10/01/01	10/01/01	STRAY	11/05/01	ADOPTION	36	36	0
CAT	A013480	1	11/16/01	11/16/01	OWNER SUR	12/21/01	EUTH	36	36	0
CAT	A013490	1	11/16/01	11/16/01	OWNER SUR	12/21/01	EUTH	36	36	0
CAT	A015988	1	04/02/02	04/02/02	STRAY	05/07/02	ADOPTION	36	36	0
CAT	A015907	1	04/13/02	04/13/02	CONFISCATE	05/18/02	ADOPTION	36	36	0
CAT	A017051	1	05/26/02	05/26/02	STRAY	06/30/02	EUTH	36	36	3
CAT	A009714	1	05/30/01	07/01/01	OWNER SUR	07/05/01	DIED	37	5	0

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)*1	(k)
CAT	A009776	1	06/02/01	07/01/01	STRAY	07/08/01	EUTH	37	8	3
CAT	A009873	1	06/06/01	07/01/01	STRAY	07/12/01	ADOPTION	37	12	0
CAT	A010334	1	06/27/01	07/01/01	CONFISCATE	08/02/01	EUTH	37	33	3
CAT	A010335	1	06/27/01	07/01/01	STRAY	08/02/01	ADOPTION	37	33	0
CAT	A010336	1	06/27/01	07/01/01	STRAY	08/02/01	ADOPTION	37	33	0
CAT	A010337	1	06/27/01	07/01/01	STRAY	08/02/01	ADOPTION	37	33	0
CAT	A012354	1	09/18/01	09/18/01	STRAY	10/24/01	ADOPTION	37	37	0
CAT	A012353	1	09/18/01	09/18/01	STRAY	10/24/01	TRANSFER	37	37	0
CAT	A012838	1	10/12/01	10/12/01	STRAY	11/17/01	ADOPTION	37	37	0
CAT	A013474	1	11/15/01	11/15/01	STRAY	12/21/01	EUTH	37	37	3
CAT	A013826	1	12/04/01	12/04/01	STRAY	01/09/02	ADOPTION	37	37	0
CAT	A014273	1	01/03/02	01/03/02	STRAY	02/08/02	EUTH	37	37	3
CAT	A015984	1	04/02/02	04/02/02	STRAY	05/08/02	ADOPTION	37	37	0
CAT	A015987	1	04/02/02	04/02/02	STRAY	05/08/02	ADOPTION	37	37	0
CAT	A011731	1	08/21/01	08/21/01	STRAY	09/27/01	EUTH	38	38	3
CAT	A012068	1	09/03/01	09/03/01	STRAY	10/10/01	ADOPTION	38	38	0
CAT	A012090	1	09/04/01	09/04/01	STRAY	10/11/01	ADOPTION	38	38	0
CAT	A012350	1	09/17/01	09/17/01	STRAY	10/24/01	ADOPTION	38	38	0
CAT	A012656	1	10/02/01	10/02/01	OWNER SUR	11/08/01	EUTH	38	38	0
CAT	A012994	1	10/20/01	10/20/01	STRAY	11/26/01	ADOPTION	38	38	0
CAT	A013274	1	11/06/01	11/06/01	STRAY	12/13/01	ADOPTION	38	38	0
CAT	A013422	1	11/14/01	11/14/01	OWNER SUR	12/21/01	EUTH	38	38	0
CAT	A010110	1	06/16/01	07/01/01	STRAY	07/24/01	EUTH	39	24	3
CAT	A010394	1	06/30/01	07/01/01	STRAY	08/07/01	ADOPTION	39	38	0
CAT	A013238	1	11/04/01	11/04/01	STRAY	12/12/01	ADOPTION	39	39	0
CAT	A013699	1	11/27/01	11/27/01	STRAY	01/04/02	ADOPTION	39	39	0
CAT	A014767	1	02/07/02	02/07/02	STRAY	03/17/02	EUTH	39	39	3
CAT	A015433	1	03/10/02	03/10/02	STRAY	04/17/02	ADOPTION	39	39	0
CAT	A010001	1	06/12/01	07/01/01	OWNER SUR	07/21/01	ADOPTION	40	21	0
CAT	A010194	1	06/22/01	07/01/01	STRAY	07/31/01	ADOPTION	40	31	0
CAT	A012708	1	10/05/01	10/05/01	STRAY	11/13/01	ADOPTION	40	40	0
CAT	A013198	1	11/02/01	11/02/01	STRAY	12/11/01	ADOPTION	40	40	0
CAT	A013397	1	11/12/01	11/12/01	STRAY	12/21/01	EUTH	40	40	3
CAT	A013626	1	11/21/01	11/21/01	OWNER SUR	12/30/01	EUTH	40	40	0
CAT	A013628	1	11/21/01	11/21/01	OWNER SUR	12/30/01	EUTH	40	40	0
CAT	A013677	1	11/24/01	11/24/01	OWNER SUR	01/02/02	TRANSFER	40	40	0
CAT	A013678	1	11/24/01	11/24/01	OWNER SUR	01/02/02	TRANSFER	40	40	0
CAT	A014213	1	12/29/01	12/29/01	STRAY	02/06/02	ADOPTION	40	40	0
CAT	A014388	1	01/10/02	01/10/02	STRAY	02/18/02	ADOPTION	40	40	0
CAT	A014389	1	01/10/02	01/10/02	STRAY	02/18/02	ADOPTION	40	40	0
CAT	A014390	1	01/10/02	01/10/02	STRAY	02/18/02	ADOPTION	40	40	0
CAT	A014393	1	01/10/02	01/10/02	STRAY	02/18/02	ADOPTION	40	40	0
CAT	A009775	1	06/02/01	07/01/01	STRAY	07/12/01	ADOPTION	41	12	0
CAT	A011651	1	08/16/01	08/16/01	STRAY	09/25/01	ADOPTION	41	41	0
CAT	A012023	1	09/01/01	09/01/01	STRAY	10/11/01	ADOPTION	41	41	0
CAT	A012057	1	09/03/01	09/03/01	STRAY	10/13/01	ADOPTION	41	41	0
CAT	A012058	1	09/03/01	09/03/01	STRAY	10/13/01	ADOPTION	41	41	0
CAT	A012707	1	10/05/01	10/05/01	STRAY	11/14/01	ADOPTION	41	41	0
CAT	A013721	1	11/28/01	11/28/01	STRAY	01/07/02	ADOPTION	41	41	0
CAT	A014391	1	01/10/02	01/10/02	STRAY	02/19/02	ADOPTION	41	41	0
CAT	A014822	1	02/08/02	02/08/02	STRAY	03/20/02	ADOPTION	41	41	0
CAT	A009598	1	05/26/01	07/01/01	STRAY	07/06/01	EUTH	42	6	3
CAT	A010157	1	06/20/01	07/01/01	STRAY	07/31/01	ADOPTION	42	31	0
CAT	A013042	1	10/23/01	10/23/01	STRAY	12/03/01	ADOPTION	42	42	0
CAT	A013323	1	11/09/01	11/09/01	STRAY	12/20/01	ADOPTION	42	42	0
CAT	A014005	1	12/15/01	12/15/01	OWNER SUR	01/25/02	ADOPTION	42	42	0
CAT	A015027	1	02/15/02	02/15/02	STRAY	03/28/02	ADOPTION	42	42	0
CAT	A015028	1	02/15/02	02/15/02	STRAY	03/28/02	ADOPTION	42	42	0
CAT	A015370	1	03/06/02	03/06/02	STRAY	04/16/02	ADOPTION	42	42	0
CAT	A016062	1	04/06/02	04/06/02	STRAY	05/17/02	ADOPTION	42	42	0
CAT	A016414	1	04/26/02	04/26/02	STRAY	06/06/02	ADOPTION	42	42	0
CAT	A016911	1	05/20/02	05/20/02	STRAY	06/30/02	EUTH	42	42	3
CAT	A009470	1	05/22/01	07/01/01	STRAY	07/03/01	ADOPTION	43	3	0
CAT	A009716	1	05/30/01	07/01/01	OWNER SUR	07/11/01	DIED	43	11	0
CAT	A009998	1	06/12/01	07/01/01	OWNER SUR	07/24/01	EUTH	43	24	0
CAT	A010000	1	06/12/01	07/01/01	OWNER SUR	07/24/01	EUTH	43	24	0
CAT	A010002	1	06/12/01	07/01/01	OWNER SUR	07/24/01	EUTH	43	24	0
CAT	A009984	1	06/12/01	07/01/01	STRAY	07/24/01	EUTH	43	24	3
CAT	A010016	1	06/12/01	07/01/01	STRAY	07/24/01	EUTH	43	24	3
CAT	A010092	1	06/26/01	07/01/01	STRAY	08/07/01	ADOPTION	43	38	0
CAT	A012062	1	09/03/01	09/03/01	STRAY	10/15/01	ADOPTION	43	43	0
CAT	A012713	1	10/05/01	10/05/01	STRAY	11/16/01	ADOPTION	43	43	0
CAT	A013067	1	10/24/01	10/24/01	STRAY	12/05/01	ADOPTION	43	43	0
CAT	A013066	1	10/24/01	10/24/01	STRAY	12/05/01	EUTH	43	43	3
CAT	A013307	1	11/08/01	11/08/01	STRAY	12/20/01	ADOPTION	43	43	0
CAT	A013806	1	12/04/01	12/04/01	STRAY	01/15/02	ADOPTION	43	43	0

Animal Type	Animal ID	Total # of animals under ID	Intake Date	Intake Date Revised by Auditor	Type- How Animal Came in to Shelter	Outcome Date	Type- Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A016130	1	04/10/02	04/10/02	STRAY	05/22/02	DIED	43	43	3
CAT	A009717	1	05/30/01	07/01/01	OWNER SUR	07/12/01	EUTH	44	12	0
CAT	A010278	1	06/25/01	07/01/01	STRAY	08/07/01	ADOPTION	44	38	0
CAT	A012079	1	09/04/01	09/04/01	STRAY	10/17/01	ADOPTION	44	44	0
CAT	A013131	1	10/29/01	10/29/01	STRAY	12/11/01	ADOPTION	44	44	0
CAT	A013244	1	11/05/01	11/05/01	CONFISCATE	12/18/01	ADOPTION	44	44	0
CAT	A013306	1	11/08/01	11/08/01	STRAY	12/21/01	ADOPTION	44	44	0
CAT	A013602	1	11/20/01	11/20/01	OWNER SUR	01/02/02	ADOPTION	44	44	0
CAT	A013652	1	11/23/01	11/23/01	STRAY	01/05/02	EUTH	44	44	3
CAT	A010940	1	07/22/01	07/22/01	STRAY	09/04/01	ADOPTION	45	45	0
CAT	A011596	1	08/15/01	08/15/01	STRAY	09/28/01	ADOPTION	45	45	0
CAT	A012063	1	09/03/01	09/03/01	STRAY	10/17/01	ADOPTION	45	45	0
CAT	A012064	1	09/03/01	09/03/01	STRAY	10/17/01	ADOPTION	45	45	0
CAT	A012066	1	09/03/01	09/03/01	STRAY	10/17/01	ADOPTION	45	45	0
CAT	A013936	1	12/10/01	12/10/01	STRAY	01/23/02	ADOPTION	45	45	0
CAT	A013937	1	12/10/01	12/10/01	STRAY	01/23/02	ADOPTION	45	45	0
CAT	A016064	1	04/06/02	04/06/02	STRAY	05/20/02	ADOPTION	45	45	0
CAT	A016455	1	04/27/02	04/27/02	STRAY	06/10/02	ADOPTION	45	45	0
CAT	A016457	1	04/27/02	04/27/02	STRAY	06/10/02	ADOPTION	45	45	0
CAT	A014924	1	02/11/02	02/11/02	STRAY	03/28/02	ADOPTION	46	46	0
CAT	A016063	1	04/06/02	04/06/02	STRAY	05/21/02	ADOPTION	46	46	0
CAT	A009352	1	05/17/01	07/01/01	STRAY	07/02/01	EUTH	47	2	3
CAT	A012027	1	09/01/01	09/01/01	STRAY	10/17/01	ADOPTION	47	47	0
CAT	A012028	1	09/01/01	09/01/01	STRAY	10/17/01	ADOPTION	47	47	0
CAT	A012890	1	10/15/01	10/15/01	STRAY	11/30/01	ADOPTION	47	47	0
CAT	A012957	1	10/18/01	10/18/01	STRAY	12/03/01	ADOPTION	47	47	0
CAT	A013013	1	10/20/01	10/20/01	STRAY	12/05/01	ADOPTION	47	47	0
CAT	A013014	1	10/20/01	10/20/01	STRAY	12/05/01	ADOPTION	47	47	0
CAT	A013213	1	11/03/01	11/03/01	STRAY	12/19/01	ADOPTION	47	47	0
CAT	A009595	1	05/26/01	07/01/01	STRAY	07/12/01	ADOPTION	48	12	0
CAT	A009888	1	06/07/01	07/01/01	STRAY	07/24/01	EUTH	48	24	3
CAT	A010126	1	06/18/01	07/01/01	STRAY	08/04/01	ADOPTION	48	35	0
CAT	A011683	1	08/17/01	08/17/01	STRAY	10/03/01	ADOPTION	48	48	0
CAT	A012698	1	10/05/01	10/05/01	STRAY	11/21/01	ADOPTION	48	48	0
CAT	A013780	1	12/01/01	12/01/01	OWNER SUR	01/17/02	ADOPTION	48	48	0
CAT	A014490	1	01/17/02	01/17/02	STRAY	03/05/02	ADOPTION	48	48	0
CAT	A011976	1	08/31/01	08/31/01	OWNER SUR	10/18/01	ADOPTION	49	49	0
CAT	A012406	1	09/21/01	09/21/01	STRAY	11/08/01	ADOPTION	49	49	0
CAT	A014643	1	01/30/02	01/30/02	STRAY	03/19/02	ADOPTION	49	49	0
CAT	A015448	1	03/12/02	03/12/02	STRAY	04/29/02	ADOPTION	49	49	0
CAT	A015926	1	03/29/02	03/29/02	OWNER SUR	05/16/02	ADOPTION	49	49	0
CAT	A010813	1	07/17/01	07/17/01	STRAY	09/04/01	ADOPTION	50	50	0
CAT	A010839	1	07/18/01	07/18/01	STRAY	09/05/01	ADOPTION	50	50	0
CAT	A011207	1	08/01/01	08/01/01	STRAY	09/19/01	EUTH	50	50	3
CAT	A012891	1	10/15/01	10/15/01	STRAY	12/03/01	ADOPTION	50	50	0
CAT	A013193	1	11/02/01	11/02/01	STRAY	12/21/01	EUTH	50	50	3
CAT	A013424	1	11/14/01	11/14/01	OWNER SUR	01/02/02	ADOPTION	50	50	0
CAT	A013990	1	12/15/01	12/15/01	STRAY	02/02/02	ADOPTION	50	50	0
CAT	A015477	1	03/12/02	03/12/02	OWNER SUR	04/30/02	ADOPTION	50	50	0
CAT	A016501	1	04/30/02	04/30/02	OWNER SUR	06/18/02	ADOPTION	50	50	0
CAT	A012078	1	09/04/01	09/04/01	STRAY	10/24/01	ADOPTION	51	51	0
CAT	A012256	1	09/11/01	09/11/01	STRAY	10/31/01	EUTH	51	51	3
CAT	A013419	1	11/13/01	11/13/01	STRAY	01/02/02	TRANSFER	51	51	0
CAT	A015449	1	03/12/02	03/12/02	STRAY	05/01/02	ADOPTION	51	51	0
CAT	A016491	1	04/30/02	04/30/02	STRAY	06/19/02	ADOPTION	51	51	0
CAT	A009617	1	05/28/01	07/01/01	STRAY	07/18/01	ADOPTION	52	18	0
CAT	A011733	1	08/21/01	08/21/01	STRAY	10/11/01	ADOPTION	52	52	0
CAT	A012059	1	09/03/01	09/03/01	STRAY	10/24/01	ADOPTION	52	52	0
CAT	A012060	1	09/03/01	09/03/01	STRAY	10/24/01	ADOPTION	52	52	0
CAT	A012067	1	09/03/01	09/03/01	STRAY	10/24/01	ADOPTION	52	52	0
CAT	A012195	1	09/08/01	09/08/01	STRAY	10/29/01	MISSING	52	52	0
CAT	A010745	1	07/14/01	07/14/01	STRAY	09/04/01	ADOPTION	53	53	0
CAT	A010776	1	07/15/01	07/15/01	STRAY	09/05/01	ADOPTION	53	53	0
CAT	A013781	1	12/01/01	12/01/01	OWNER SUR	01/22/02	ADOPTION	53	53	0
CAT	A015195	1	02/23/02	02/23/02	STRAY	04/16/02	ADOPTION	53	53	0
CAT	A015404	1	03/08/02	03/08/02	STRAY	04/29/02	ADOPTION	53	53	0
CAT	A011920	1	07/14/01	07/14/01	STRAY	09/05/01	ADOPTION	54	54	0
CAT	A011921	1	07/14/01	07/14/01	STRAY	09/05/01	ADOPTION	54	54	0
CAT	A011736	1	08/21/01	08/21/01	STRAY	10/13/01	ADOPTION	54	54	0
CAT	A011825	1	08/25/01	08/25/01	OWNER SUR	10/17/01	ADOPTION	54	54	0
CAT	A011824	1	08/25/01	08/25/01	OWNER SUR	10/17/01	TRANSFER	54	54	0
CAT	A011827	1	08/25/01	08/25/01	RETURN	10/17/01	ADOPTION	54	54	0
CAT	A016397	1	04/26/02	04/26/02	STRAY	06/18/02	ADOPTION	54	54	0
CAT	A016614	1	05/06/02	05/06/02	STRAY	06/28/02	EUTH	54	54	3
CAT	A009428	1	05/19/01	07/01/01	STRAY	07/12/01	ADOPTION	55	12	0
CAT	A010396	1	06/30/01	07/01/01	STRAY	08/23/01	ADOPTION	55	54	0

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J=(g)-(e)+1	(k)
CAT	A011692	1	08/18/01	08/18/01	STRAY	10/11/01	ADOPTION	55	55	0
CAT	A012837	1	10/12/01	10/12/01	STRAY	12/05/01	ADOPTION	55	55	0
CAT	A012839	1	10/12/01	10/12/01	STRAY	12/05/01	ADOPTION	55	55	0
CAT	A014556	1	01/24/02	01/24/02	STRAY	03/19/02	ADOPTION	55	55	0
CAT	A015499	1	03/14/02	03/14/02	STRAY	05/07/02	ADOPTION	55	55	0
CAT	A016396	1	04/26/02	04/26/02	STRAY	06/19/02	ADOPTION	55	55	0
CAT	A009400	1	05/18/01	07/01/01	STRAY	07/12/01	EUTH	56	12	3
CAT	A009699	1	05/31/01	07/01/01	CONFISCATE	07/25/01	ADOPTION	56	25	0
CAT	A010268	1	06/24/01	07/01/01	STRAY	08/18/01	ADOPTION	56	49	0
CAT	A010280	1	06/24/01	07/01/01	STRAY	08/18/01	ADOPTION	56	49	0
CAT	A012462	1	09/21/01	09/21/01	STRAY	11/15/01	ADOPTION	56	56	0
CAT	A013944	1	12/11/01	12/11/01	STRAY	02/04/02	ADOPTION	56	56	0
CAT	A013945	1	12/11/01	12/11/01	STRAY	02/04/02	ADOPTION	56	56	0
CAT	A015376	1	03/06/02	03/06/02	STRAY	04/30/02	ADOPTION	56	56	0
CAT	A016518	1	05/01/02	05/01/02	STRAY	06/25/02	EUTH	56	56	3
CAT	A009715	1	05/30/01	07/01/01	OWNER SUR	07/25/01	ADOPTION	57	25	0
CAT	A010009	1	06/12/01	07/01/01	STRAY	08/07/01	ADOPTION	57	38	0
CAT	A013799	1	12/04/01	12/04/01	STRAY	01/29/02	ADOPTION	57	57	0
CAT	A014418	1	01/12/02	01/12/02	STRAY	03/09/02	ADOPTION	57	57	0
CAT	A015605	1	03/18/02	03/18/02	STRAY	05/13/02	ADOPTION	57	57	0
CAT	A015606	1	03/18/02	03/18/02	STRAY	05/13/02	ADOPTION	57	57	0
CAT	A016333	1	04/23/02	04/23/02	STRAY	06/18/02	ADOPTION	57	57	0
CAT	A016419	1	04/26/02	04/26/02	STRAY	06/21/02	ADOPTION	57	57	0
CAT	A012683	1	10/03/01	10/03/01	STRAY	11/29/01	ADOPTION	58	58	0
CAT	A013043	1	10/23/01	10/23/01	STRAY	12/19/01	TRANSFER	58	58	0
CAT	A016131	1	04/10/02	04/10/02	STRAY	06/06/02	EUTH	58	58	3
CAT	A016332	1	04/23/02	04/23/02	STRAY	06/19/02	ADOPTION	58	58	0
CAT	A016334	1	04/23/02	04/23/02	STRAY	06/19/02	ADOPTION	58	58	0
CAT	A009720	1	05/30/01	07/01/01	OWNER SUR	07/27/01	DIED	59	27	0
CAT	A013431	1	11/14/01	11/14/01	STRAY	01/11/02	ADOPTION	59	59	0
CAT	A015163	1	02/21/02	02/21/02	STRAY	04/20/02	ADOPTION	59	59	0
CAT	A015263	1	03/21/02	03/21/02	RETURN	05/18/02	ADOPTION	59	59	0
CAT	A012095	1	09/04/01	09/04/01	STRAY	11/02/01	EUTH	60	60	3
CAT	A013787	1	12/02/01	12/02/01	STRAY	01/30/02	ADOPTION	60	60	0
CAT	A016447	1	04/27/02	04/27/02	OWNER SUR	06/25/02	EUTH	60	60	0
CAT	A011826	1	08/25/01	08/25/01	OWNER SUR	10/24/01	ADOPTION	61	61	0
CAT	A012361	1	09/18/01	09/18/01	STRAY	11/17/01	ADOPTION	61	61	0
CAT	A013577	1	11/19/01	11/19/01	OWNER SUR	01/19/02	ADOPTION	62	62	0
CAT	A015187	1	02/22/02	02/22/02	STRAY	04/24/02	ADOPTION	62	62	0
CAT	A015948	1	04/01/02	04/01/02	STRAY	06/01/02	EUTH	62	62	3
CAT	A016418	1	04/26/02	04/26/02	STRAY	06/26/02	ADOPTION	62	62	0
CAT	A016420	1	04/26/02	04/26/02	STRAY	06/26/02	ADOPTION	62	62	0
CAT	A012574	1	09/28/01	09/28/01	STRAY	11/29/01	ADOPTION	63	63	0
CAT	A012963	1	10/18/01	10/18/01	STRAY	12/19/01	TRANSFER	63	63	0
CAT	A009206	1	05/10/01	07/01/01	STRAY	07/12/01	ADOPTION	64	12	0
CAT	A009859	1	06/05/01	07/01/01	STRAY	08/07/01	ADOPTION	64	38	0
CAT	A012685	1	10/03/01	10/03/01	STRAY	12/05/01	ADOPTION	64	64	0
CAT	A012692	1	10/04/01	10/04/01	STRAY	12/06/01	ADOPTION	64	64	0
CAT	A012693	1	10/04/01	10/04/01	STRAY	12/06/01	ADOPTION	64	64	0
CAT	A013308	1	11/08/01	11/08/01	STRAY	01/11/02	ADOPTION	65	65	0
CAT	A015607	1	03/18/02	03/18/02	STRAY	05/21/02	ADOPTION	65	65	0
CAT	A010978	1	07/24/01	07/24/01	STRAY	09/27/01	ADOPTION	66	66	0
CAT	A010981	1	07/24/01	07/24/01	STRAY	09/27/01	ADOPTION	66	66	0
CAT	A013081	1	10/25/01	10/25/01	STRAY	12/29/01	ADOPTION	66	66	0
CAT	A013082	1	10/25/01	10/25/01	STRAY	12/29/01	ADOPTION	66	66	0
CAT	A013284	1	11/07/01	11/07/01	STRAY	01/11/02	ADOPTION	66	66	0
CAT	A009143	1	05/06/01	07/01/01	STRAY	07/11/01	ADOPTION	67	11	0
CAT	A009144	1	05/06/01	07/01/01	STRAY	07/11/01	ADOPTION	67	11	0
CAT	A010279	1	06/24/01	07/01/01	STRAY	08/29/01	ADOPTION	67	60	0
CAT	A013041	1	10/23/01	10/23/01	STRAY	12/28/01	ADOPTION	67	67	0
CAT	A013433	1	11/14/01	11/14/01	STRAY	01/19/02	ADOPTION	67	67	0
CAT	A015407	1	03/08/02	03/08/02	STRAY	05/13/02	ADOPTION	67	67	0
CAT	A016095	1	04/09/02	04/09/02	STRAY	06/14/02	ADOPTION	67	67	0
CAT	A009146	1	05/06/01	07/01/01	STRAY	07/12/01	ADOPTION	68	12	0
CAT	A009149	1	05/06/01	07/01/01	STRAY	07/12/01	ADOPTION	68	12	0
CAT	A012747	1	10/06/01	10/06/01	STRAY	12/12/01	ADOPTION	68	68	0
CAT	A012748	1	10/06/01	10/06/01	STRAY	12/12/01	ADOPTION	68	68	0
CAT	A016019	1	04/04/02	04/04/02	STRAY	06/10/02	ADOPTION	68	68	0
CAT	A016020	1	04/04/02	04/04/02	STRAY	06/10/02	ADOPTION	68	68	0
CAT	A012390	1	09/19/01	09/19/01	STRAY	11/26/01	ADOPTION	69	69	0
CAT	A012840	1	10/12/01	10/12/01	STRAY	12/19/01	TRANSFER	69	69	0
CAT	A013305	1	11/08/01	11/08/01	STRAY	01/15/02	ADOPTION	69	69	0
CAT	A009556	1	05/25/01	07/01/01	STRAY	08/02/01	ADOPTION	70	33	0
CAT	A009557	1	05/25/01	07/01/01	STRAY	08/02/01	ADOPTION	70	33	0
CAT	A009558	1	05/25/01	07/01/01	STRAY	08/02/01	ADOPTION	70	33	0
CAT	A009559	1	05/25/01	07/01/01	STRAY	08/02/01	ADOPTION	70	33	0

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
CAT	A011641	1	08/16/01	08/16/01	STRAY	10/24/01	ADOPTION	70	70	0
CAT	A012814	1	10/11/01	10/11/01	STRAY	12/19/01	TRANSFER	70	70	0
CAT	A013622	1	11/21/01	11/21/01	STRAY	01/29/02	ADOPTION	70	70	0
CAT	A015408	1	03/08/02	03/08/02	STRAY	05/16/02	ADOPTION	70	70	0
CAT	A016026	1	04/04/02	04/04/02	STRAY	06/12/02	ADOPTION	70	70	0
CAT	A016150	1	04/11/02	04/11/02	STRAY	06/19/02	ADOPTION	70	70	0
CAT	A016152	1	04/11/02	04/11/02	STRAY	06/19/02	ADOPTION	70	70	0
CAT	A016153	1	04/11/02	04/11/02	STRAY	06/19/02	ADOPTION	70	70	0
CAT	A016154	1	04/11/02	04/11/02	STRAY	06/19/02	ADOPTION	70	70	0
CAT	A010089	1	06/26/01	07/01/01	STRAY	09/04/01	ADOPTION	71	66	0
CAT	A010101	1	06/26/01	07/01/01	STRAY	09/04/01	ADOPTION	71	66	0
CAT	A010249	1	06/26/01	07/01/01	STRAY	09/04/01	ADOPTION	71	66	0
CAT	A011841	1	08/25/01	08/25/01	STRAY	11/03/01	ADOPTION	71	71	0
CAT	A011843	1	08/25/01	08/25/01	STRAY	11/03/01	ADOPTION	71	71	0
CAT	A012821	1	10/02/01	10/02/01	STRAY	12/11/01	ADOPTION	71	71	0
CAT	A015946	1	04/01/02	04/01/02	STRAY	06/10/02	ADOPTION	71	71	0
CAT	A016021	1	04/04/02	04/04/02	STRAY	06/13/02	ADOPTION	71	71	0
CAT	A016022	1	04/04/02	04/04/02	STRAY	06/13/02	ADOPTION	71	71	0
CAT	A016092	1	04/09/02	04/09/02	STRAY	06/19/02	ADOPTION	72	72	0
CAT	A016093	1	04/09/02	04/09/02	STRAY	06/19/02	ADOPTION	72	72	0
CAT	A009489	1	05/22/01	07/01/01	STRAY	08/02/01	ADOPTION	73	33	0
CAT	A009490	1	05/22/01	07/01/01	STRAY	08/02/01	ADOPTION	73	33	0
CAT	A009491	1	05/22/01	07/01/01	STRAY	08/02/01	ADOPTION	73	33	0
CAT	A009492	1	05/22/01	07/01/01	STRAY	08/02/01	ADOPTION	73	33	0
CAT	A009493	1	05/22/01	07/01/01	STRAY	08/02/01	ADOPTION	73	33	0
CAT	A015608	1	03/18/02	03/18/02	STRAY	05/29/02	ADOPTION	73	73	0
CAT	A010265	1	06/24/01	07/01/01	STRAY	09/05/01	ADOPTION	74	67	0
CAT	A016214	1	04/15/02	04/15/02	STRAY	06/27/02	ADOPTION	74	74	0
CAT	A010172	1	06/21/01	07/01/01	STRAY	09/04/01	ADOPTION	76	66	0
CAT	A012398	1	07/20/01	07/20/01	STRAY	10/03/01	ADOPTION	76	76	0
CAT	A012401	1	07/20/01	07/20/01	STRAY	10/03/01	ADOPTION	76	76	0
CAT	A011398	1	08/02/01	08/02/01	STRAY	10/16/01	ADOPTION	76	76	0
CAT	A016025	1	04/04/02	04/04/02	STRAY	06/18/02	ADOPTION	76	76	0
CAT	A012404	1	07/20/01	07/20/01	STRAY	10/04/01	ADOPTION	77	77	0
CAT	A012405	1	07/20/01	07/20/01	STRAY	10/04/01	ADOPTION	77	77	0
CAT	A016027	1	04/04/02	04/04/02	STRAY	06/19/02	ADOPTION	77	77	0
CAT	A012854	1	08/02/01	08/02/01	STRAY	10/18/01	ADOPTION	78	78	0
CAT	A012812	1	10/11/01	10/11/01	STRAY	12/27/01	ADOPTION	78	78	0
CAT	A015348	1	03/05/02	03/05/02	STRAY	05/21/02	ADOPTION	78	78	0
CAT	A008902	1	04/25/01	07/01/01	STRAY	07/12/01	ADOPTION	79	12	0
CAT	A008905	1	04/25/01	07/01/01	STRAY	07/12/01	ADOPTION	79	12	0
CAT	A010980	1	07/24/01	07/24/01	STRAY	10/10/01	ADOPTION	79	79	0
CAT	A008977	1	04/29/01	07/01/01	STRAY	07/18/01	ADOPTION	81	18	0
CAT	A009855	1	06/05/01	07/01/01	STRAY	08/24/01	ADOPTION	81	55	0
CAT	A010111	1	06/16/01	07/01/01	STRAY	09/04/01	ADOPTION	81	66	0
CAT	A010112	1	06/16/01	07/01/01	STRAY	09/04/01	ADOPTION	81	66	0
CAT	A016094	1	04/09/02	04/09/02	STRAY	06/28/02	ADOPTION	81	81	0
CAT	A011090	1	07/28/01	07/28/01	STRAY	10/17/01	ADOPTION	82	82	0
CAT	A011091	1	07/28/01	07/28/01	STRAY	10/17/01	ADOPTION	82	82	0
CAT	A012077	1	09/04/01	09/04/01	STRAY	11/24/01	ADOPTION	82	82	0
CAT	A014330	1	01/07/02	01/07/02	STRAY	04/02/02	ADOPTION	86	86	0
CAT	A012643	1	10/02/01	10/02/01	STRAY	12/27/01	ADOPTION	87	87	0
CAT	A016024	1	04/04/02	04/04/02	STRAY	06/29/02	ADOPTION	87	87	0
CAT	A014698	1	02/02/02	02/02/02	STRAY	04/30/02	ADOPTION	88	88	0
CAT	A010935	1	07/21/01	07/21/01	STRAY	10/17/01	ADOPTION	89	89	0
CAT	A009207	1	05/10/01	07/01/01	STRAY	08/07/01	ADOPTION	90	38	0
CAT	A009718	1	05/30/01	07/01/01	OWNER SUR	08/28/01	ADOPTION	91	59	0
CAT	A009923	1	06/09/01	07/01/01	STRAY	09/07/01	ADOPTION	91	69	0
CAT	A012403	1	07/20/01	07/20/01	STRAY	10/18/01	ADOPTION	91	91	0
CAT	A012923	1	10/16/01	10/16/01	STRAY	01/17/02	MISSING	94	94	0
CAT	A015333	1	03/03/02	03/03/02	STRAY	06/07/02	ADOPTION	97	97	0
CAT	A012700	1	10/05/01	10/05/01	STRAY	01/10/02	ADOPTION	98	98	0
CAT	A009554	1	05/25/01	07/01/01	STRAY	09/01/01	ADOPTION	100	63	0
CAT	A012351	1	09/17/01	09/17/01	STRAY	12/26/01	ADOPTION	101	101	0
CAT	A011397	1	08/02/01	08/02/01	STRAY	11/13/01	ADOPTION	104	104	0
CAT	A013207	1	11/03/01	11/03/01	STRAY	02/14/02	ADOPTION	104	104	0
CAT	A008620	1	04/11/01	07/01/01	STRAY	07/24/01	EUTH	105	24	3
CAT	A010294	1	06/26/01	07/01/01	STRAY	10/09/01	ADOPTION	106	101	0
CAT	A014392	1	01/10/02	01/10/02	STRAY	04/25/02	ADOPTION	106	106	0
CAT	A015486	1	03/13/02	03/13/02	STRAY	06/30/02	EUTH	110	110	3
CAT	A011670	1	08/17/01	08/17/01	STRAY	12/06/01	ADOPTION	112	112	0
CAT	A011671	1	08/17/01	08/17/01	STRAY	12/06/01	ADOPTION	112	112	0
CAT	A009097	1	05/04/01	07/01/01	STRAY	08/24/01	ADOPTION	113	55	0
CAT	A008723	1	04/16/01	07/01/01	STRAY	08/07/01	ADOPTION	114	38	0
CAT	A009599	1	05/26/01	07/01/01	STRAY	09/17/01	ADOPTION	115	79	0
CAT	A008689	1	04/13/01	07/01/01	STRAY	08/07/01	ADOPTION	117	38	0

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J=(g)-(e)+1	(k)
CAT	A008690	1	04/13/01	07/01/01	STRAY	08/07/01	ADOPTION	117	38	0
CAT	A011844	1	08/25/01	08/25/01	STRAY	01/02/02	ADOPTION	131	131	0
CAT	A012626	1	10/01/01	10/01/01	STRAY	02/08/02	ADOPTION	131	131	0
CAT	A009399	1	05/18/01	07/01/01	STRAY	09/29/01	DIED	135	91	3
CAT	A010867	1	07/18/01	07/18/01	STRAY	12/01/01	MISSING	137	137	0
CAT	A010868	1	07/18/01	07/18/01	STRAY	12/01/01	MISSING	137	137	0
CAT	A010869	1	07/18/01	07/18/01	STRAY	12/01/01	MISSING	137	137	0
CAT	A009291	1	05/01/01	07/01/01	STRAY	09/15/01	ADOPTION	138	77	0
CAT	A008210	1	03/19/01	07/01/01	STRAY	08/04/01	ADOPTION	139	35	0
CAT	A009488	1	05/22/01	07/01/01	STRAY	10/19/01	ADOPTION	151	111	0
CAT	A010979	1	07/24/01	07/24/01	STRAY	12/27/01	ADOPTION	157	157	0
CAT	A008724	1	04/16/01	07/01/01	STRAY	09/22/01	ADOPTION	160	84	0
CAT	A012352	1	09/18/01	09/18/01	STRAY	02/27/02	ADOPTION	163	163	0
CAT	A012374	1	09/18/01	09/18/01	STRAY	02/27/02	ADOPTION	163	163	0
CAT	A012400	1	07/20/01	07/20/01	STRAY	01/08/02	ADOPTION	173	173	0
CAT	A008192	6	03/17/01	07/01/01	STRAY	09/22/01	ADOPTION	190	84	0
CAT	A008111	1	03/10/01	07/01/01	STRAY	11/01/01	MISSING	237	124	0
CAT	A008113	1	03/10/01	07/01/01	STRAY	11/01/01	MISSING	237	124	0
CAT	A008114	1	03/10/01	07/01/01	STRAY	11/01/01	MISSING	237	124	0
CAT	A008116	1	03/10/01	07/01/01	STRAY	11/01/01	MISSING	237	124	0
CAT	A008117	1	03/10/01	07/01/01	STRAY	11/01/01	MISSING	237	124	0
CAT	A010451	1	07/03/01	07/03/01	TRANSFER	03/19/02	ADOPTION	260	260	0
CAT	A010375	1	06/30/01	07/01/01	STRAY	03/19/02	ADOPTION	263	262	0
CAT	A009946	1	05/21/01	07/01/01	STRAY	04/05/02	ADOPTION	320	279	0
CAT	A002096	1	04/23/00	07/01/01	STRAY	07/10/01	RELOCATE	444	10	0
CAT	A004842	1	09/01/00	07/01/01	STRAY	02/27/02	ADOPTION	545	242	0
:AT - FERA	A012301	1	09/14/01	09/14/01	STRAY	09/15/01	EUTH	2	2	0
:AT - FERA	A012667	1	10/03/01	10/03/01	STRAY	10/04/01	EUTH	2	2	0
:AT - FERA	A012916	1	10/16/01	10/16/01	STRAY	10/17/01	EUTH	2	2	0
:AT - FERA	A017254	1	06/03/02	06/03/02	STRAY	06/04/02	EUTH	2	2	0
:AT - FERA	A017255	1	06/03/02	06/03/02	STRAY	06/04/02	EUTH	2	2	0
:AT - FERA	A017256	1	06/03/02	06/03/02	STRAY	06/04/02	EUTH	2	2	0
:AT - FERA	A017257	1	06/03/02	06/03/02	STRAY	06/04/02	EUTH	2	2	0
:AT - FERA	A017259	1	06/03/02	06/03/02	STRAY	06/04/02	EUTH	2	2	0
:AT - FERA	A017260	1	06/03/02	06/03/02	STRAY	06/04/02	EUTH	2	2	0
:AT - FERA	A017261	1	06/03/02	06/03/02	STRAY	06/04/02	EUTH	2	2	0
:AT - FERA	A017262	1	06/03/02	06/03/02	STRAY	06/04/02	EUTH	2	2	0
:AT - FERA	A010454	1	07/03/01	07/03/01	STRAY	07/05/01	EUTH	3	3	0
:AT - FERA	A010455	1	07/03/01	07/03/01	STRAY	07/05/01	EUTH	3	3	0
:AT - FERA	A010456	1	07/03/01	07/03/01	STRAY	07/05/01	EUTH	3	3	0
:AT - FERA	A010457	1	07/03/01	07/03/01	STRAY	07/05/01	EUTH	3	3	0
:AT - FERA	A010458	1	07/03/01	07/03/01	STRAY	07/05/01	EUTH	3	3	0
:AT - FERA	A010467	1	07/03/01	07/03/01	STRAY	07/05/01	EUTH	3	3	0
:AT - FERA	A010484	1	07/03/01	07/03/01	STRAY	07/05/01	EUTH	3	3	0
:AT - FERA	A010485	1	07/03/01	07/03/01	STRAY	07/05/01	EUTH	3	3	0
:AT - FERA	A010486	1	07/03/01	07/03/01	STRAY	07/05/01	EUTH	3	3	0
:AT - FERA	A010487	1	07/03/01	07/03/01	STRAY	07/05/01	EUTH	3	3	0
:AT - FERA	A010490	1	07/04/01	07/04/01	OWNER SUR	07/06/01	EUTH	3	3	0
:AT - FERA	A011442	1	08/09/01	08/09/01	STRAY	08/11/01	EUTH	3	3	0
:AT - FERA	A011443	1	08/09/01	08/09/01	STRAY	08/11/01	EUTH	3	3	0
:AT - FERA	A011444	1	08/09/01	08/09/01	STRAY	08/11/01	EUTH	3	3	0
:AT - FERA	A011513	1	08/13/01	08/13/01	STRAY	08/15/01	EUTH	3	3	0
:AT - FERA	A012284	1	09/13/01	09/13/01	STRAY	09/15/01	EUTH	3	3	0
:AT - FERA	A014489	1	01/17/02	01/17/02	STRAY	01/19/02	EUTH	3	3	0
:AT - FERA	A014491	1	01/17/02	01/17/02	STRAY	01/19/02	EUTH	3	3	0
:AT - FERA	A014492	1	01/17/02	01/17/02	STRAY	01/19/02	EUTH	3	3	0
:AT - FERA	A014493	1	01/17/02	01/17/02	STRAY	01/19/02	EUTH	3	3	0
:AT - FERA	A017581	1	06/15/02	06/15/02	STRAY	06/17/02	EUTH	3	3	0
:AT - FERA	A017660	1	06/19/02	06/19/02	STRAY	06/21/02	EUTH	3	3	0
:AT - FERA	A010435	1	07/02/01	07/02/01	STRAY	07/05/01	EUTH	4	4	1
:AT - FERA	A010607	1	07/09/01	07/09/01	STRAY	07/12/01	EUTH	4	4	1
:AT - FERA	A010680	1	07/11/01	07/11/01	STRAY	07/14/01	EUTH	4	4	1
:AT - FERA	A010696	1	07/12/01	07/12/01	STRAY	07/15/01	EUTH	4	4	1
:AT - FERA	A010785	1	07/15/01	07/15/01	STRAY	07/18/01	EUTH	4	4	1
:AT - FERA	A010787	1	07/15/01	07/15/01	STRAY	07/18/01	EUTH	4	4	1
:AT - FERA	A010788	1	07/15/01	07/15/01	STRAY	07/18/01	EUTH	4	4	1
:AT - FERA	A010848	1	07/18/01	07/18/01	STRAY	07/21/01	EUTH	4	4	1
:AT - FERA	A010849	1	07/18/01	07/18/01	STRAY	07/21/01	EUTH	4	4	1
:AT - FERA	A010862	1	07/18/01	07/18/01	STRAY	07/21/01	EUTH	4	4	1
:AT - FERA	A010872	1	07/18/01	07/18/01	STRAY	07/21/01	EUTH	4	4	1
:AT - FERA	A010900	1	07/20/01	07/20/01	STRAY	07/23/01	EUTH	4	4	1
:AT - FERA	A010910	1	07/20/01	07/20/01	STRAY	07/23/01	EUTH	4	4	1
:AT - FERA	A010923	1	07/20/01	07/20/01	STRAY	07/23/01	EUTH	4	4	1
:AT - FERA	A010925	1	07/20/01	07/20/01	STRAY	07/23/01	EUTH	4	4	1
:AT - FERA	A010930	1	07/21/01	07/21/01	STRAY	07/24/01	EUTH	4	4	1
:AT - FERA	A010931	1	07/21/01	07/21/01	STRAY	07/24/01	EUTH	4	4	1

Animal Type	Animal ID	Total # of animals under ID	Intake Date	Intake Date Revised by Auditor	Type- How Animal Came in to Shelter	Outcome Date	Type- Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
:AT - FERA	A010949	1	07/22/01	07/22/01	STRAY	07/25/01	EUTH	4	4	1
:AT - FERA	A010952	1	07/23/01	07/23/01	STRAY	07/26/01	EUTH	4	4	1
:AT - FERA	A010989	1	07/23/01	07/23/01	STRAY	07/26/01	EUTH	4	4	1
:AT - FERA	A010990	1	07/23/01	07/23/01	STRAY	07/26/01	EUTH	4	4	1
:AT - FERA	A010991	1	07/23/01	07/23/01	STRAY	07/26/01	EUTH	4	4	1
:AT - FERA	A010992	1	07/23/01	07/23/01	STRAY	07/26/01	EUTH	4	4	1
:AT - FERA	A011140	1	07/30/01	07/30/01	STRAY	08/02/01	EUTH	4	4	1
:AT - FERA	A011348	1	08/06/01	08/06/01	STRAY	08/09/01	EUTH	4	4	1
:AT - FERA	A011353	1	08/06/01	08/06/01	STRAY	08/09/01	EUTH	4	4	1
:AT - FERA	A011409	1	08/08/01	08/08/01	OWNER SUR	08/11/01	EUTH	4	4	0
:AT - FERA	A011406	1	08/08/01	08/08/01	STRAY	08/11/01	EUTH	4	4	1
:AT - FERA	A011415	1	08/08/01	08/08/01	STRAY	08/11/01	EUTH	4	4	1
:AT - FERA	A011502	1	08/12/01	08/12/01	STRAY	08/15/01	EUTH	4	4	1
:AT - FERA	A011518	1	08/13/01	08/13/01	STRAY	08/16/01	EUTH	4	4	1
:AT - FERA	A011537	1	08/14/01	08/14/01	STRAY	08/17/01	EUTH	4	4	1
:AT - FERA	A011539	1	08/14/01	08/14/01	STRAY	08/17/01	EUTH	4	4	1
:AT - FERA	A011549	1	08/14/01	08/14/01	STRAY	08/17/01	EUTH	4	4	1
:AT - FERA	A011595	1	08/15/01	08/15/01	STRAY	08/18/01	EUTH	4	4	1
:AT - FERA	A011635	1	08/16/01	08/16/01	STRAY	08/19/01	EUTH	4	4	1
:AT - FERA	A011637	1	08/16/01	08/16/01	STRAY	08/19/01	EUTH	4	4	1
:AT - FERA	A011638	1	08/16/01	08/16/01	STRAY	08/19/01	EUTH	4	4	1
:AT - FERA	A011699	1	08/18/01	08/18/01	STRAY	08/21/01	EUTH	4	4	1
:AT - FERA	A011701	1	08/18/01	08/18/01	STRAY	08/21/01	EUTH	4	4	1
:AT - FERA	A011702	1	08/18/01	08/18/01	STRAY	08/21/01	EUTH	4	4	1
:AT - FERA	A011856	1	08/26/01	08/26/01	STRAY	08/29/01	EUTH	4	4	1
:AT - FERA	A011907	1	08/29/01	08/29/01	STRAY	09/01/01	EUTH	4	4	1
:AT - FERA	A011918	1	08/29/01	08/29/01	STRAY	09/01/01	EUTH	4	4	1
:AT - FERA	A011923	1	08/29/01	08/29/01	STRAY	09/01/01	EUTH	4	4	1
:AT - FERA	A012053	1	09/03/01	09/03/01	STRAY	09/06/01	EUTH	4	4	1
:AT - FERA	A012054	1	09/03/01	09/03/01	STRAY	09/06/01	EUTH	4	4	1
:AT - FERA	A012055	1	09/03/01	09/03/01	STRAY	09/06/01	EUTH	4	4	1
:AT - FERA	A012056	1	09/03/01	09/03/01	STRAY	09/06/01	EUTH	4	4	1
:AT - FERA	A012264	1	09/12/01	09/12/01	STRAY	09/15/01	EUTH	4	4	1
:AT - FERA	A012335	1	09/16/01	09/16/01	STRAY	09/19/01	EUTH	4	4	1
:AT - FERA	A012336	1	09/16/01	09/16/01	STRAY	09/19/01	EUTH	4	4	1
:AT - FERA	A012337	1	09/16/01	09/16/01	STRAY	09/19/01	EUTH	4	4	1
:AT - FERA	A012339	1	09/16/01	09/16/01	STRAY	09/19/01	EUTH	4	4	1
:AT - FERA	A012355	1	09/18/01	09/18/01	STRAY	09/21/01	EUTH	4	4	1
:AT - FERA	A012372	1	09/18/01	09/18/01	STRAY	09/21/01	EUTH	4	4	1
:AT - FERA	A012373	1	09/18/01	09/18/01	STRAY	09/21/01	EUTH	4	4	1
:AT - FERA	A012375	1	09/18/01	09/18/01	STRAY	09/21/01	EUTH	4	4	1
:AT - FERA	A012378	1	09/18/01	09/18/01	STRAY	09/21/01	EUTH	4	4	1
:AT - FERA	A012414	1	09/20/01	09/20/01	STRAY	09/23/01	EUTH	4	4	1
:AT - FERA	A012418	1	09/20/01	09/20/01	STRAY	09/23/01	EUTH	4	4	1
:AT - FERA	A012437	1	09/20/01	09/20/01	STRAY	09/23/01	EUTH	4	4	1
:AT - FERA	A012439	1	09/20/01	09/20/01	STRAY	09/23/01	EUTH	4	4	1
:AT - FERA	A012440	1	09/20/01	09/20/01	STRAY	09/23/01	EUTH	4	4	1
:AT - FERA	A012499	1	09/24/01	09/24/01	STRAY	09/27/01	EUTH	4	4	1
:AT - FERA	A012500	1	09/24/01	09/24/01	STRAY	09/27/01	EUTH	4	4	1
:AT - FERA	A012501	1	09/24/01	09/24/01	STRAY	09/27/01	EUTH	4	4	1
:AT - FERA	A012773	1	10/09/01	10/09/01	STRAY	10/12/01	EUTH	4	4	1
:AT - FERA	A012774	1	10/09/01	10/09/01	STRAY	10/12/01	EUTH	4	4	1
:AT - FERA	A012775	1	10/09/01	10/09/01	STRAY	10/12/01	EUTH	4	4	1
:AT - FERA	A012778	1	10/09/01	10/09/01	STRAY	10/12/01	EUTH	4	4	1
:AT - FERA	A012783	1	10/09/01	10/09/01	STRAY	10/12/01	EUTH	4	4	1
:AT - FERA	A012801	1	10/10/01	10/10/01	STRAY	10/13/01	EUTH	4	4	1
:AT - FERA	A012879	1	10/14/01	10/14/01	STRAY	10/17/01	EUTH	4	4	1
:AT - FERA	A012913	1	10/16/01	10/16/01	STRAY	10/19/01	EUTH	4	4	1
:AT - FERA	A012920	1	10/16/01	10/16/01	STRAY	10/19/01	EUTH	4	4	1
:AT - FERA	A012927	1	10/16/01	10/16/01	STRAY	10/19/01	EUTH	4	4	1
:AT - FERA	A013035	1	10/22/01	10/22/01	STRAY	10/25/01	EUTH	4	4	1
:AT - FERA	A013078	1	10/25/01	10/25/01	STRAY	10/28/01	EUTH	4	4	1
:AT - FERA	A013203	1	11/03/01	11/03/01	STRAY	11/06/01	EUTH	4	4	1
:AT - FERA	A013210	1	11/03/01	11/03/01	STRAY	11/06/01	EUTH	4	4	1
:AT - FERA	A013216	1	11/03/01	11/03/01	STRAY	11/06/01	EUTH	4	4	1
:AT - FERA	A013233	1	11/03/01	11/03/01	STRAY	11/06/01	EUTH	4	4	1
:AT - FERA	A013242	1	11/05/01	11/05/01	STRAY	11/08/01	EUTH	4	4	1
:AT - FERA	A013249	1	11/05/01	11/05/01	STRAY	11/08/01	EUTH	4	4	1
:AT - FERA	A013398	1	11/12/01	11/12/01	STRAY	11/15/01	EUTH	4	4	1
:AT - FERA	A014372	1	01/09/02	01/09/02	STRAY	01/12/02	EUTH	4	4	1
:AT - FERA	A014471	1	01/16/02	01/16/02	STRAY	01/19/02	EUTH	4	4	1
:AT - FERA	A014475	1	01/16/02	01/16/02	STRAY	01/19/02	EUTH	4	4	1
:AT - FERA	A014513	1	01/19/02	01/19/02	STRAY	01/22/02	EUTH	4	4	1
:AT - FERA	A014731	1	02/05/02	02/05/02	STRAY	02/08/02	EUTH	4	4	1
:AT - FERA	A015174	1	02/22/02	02/22/02	STRAY	02/25/02	EUTH	4	4	1
:AT - FERA	A015176	1	02/22/02	02/22/02	STRAY	02/25/02	EUTH	4	4	1

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
:AT - FERA	A015184	1	02/22/02	02/22/02	STRAY	02/25/02	EUTH	4	4	1
:AT - FERA	A015268	1	02/27/02	02/27/02	STRAY	03/02/02	EUTH	4	4	1
:AT - FERA	A015269	1	02/27/02	02/27/02	STRAY	03/02/02	EUTH	4	4	1
:AT - FERA	A016527	1	05/02/02	05/02/02	STRAY	05/05/02	EUTH	4	4	1
:AT - FERA	A017320	1	06/05/02	06/05/02	STRAY	06/08/02	EUTH	4	4	1
:AT - FERA	A017326	1	06/05/02	06/05/02	STRAY	06/08/02	EUTH	4	4	1
:AT - FERA	A017430	1	06/10/02	06/10/02	STRAY	06/13/02	EUTH	4	4	1
:AT - FERA	A017473	1	06/12/02	06/12/02	STRAY	06/15/02	EUTH	4	4	1
:AT - FERA	A017553	1	06/15/02	06/15/02	STRAY	06/18/02	EUTH	4	4	1
:AT - FERA	A017570	1	06/15/02	06/15/02	STRAY	06/18/02	EUTH	4	4	1
:AT - FERA	A017582	1	06/15/02	06/15/02	STRAY	06/18/02	EUTH	4	4	1
:AT - FERA	A017773	1	06/23/02	06/23/02	STRAY	06/26/02	EUTH	4	4	1
:AT - FERA	A010359	1	06/28/01	07/01/01	STRAY	07/02/01	EUTH	5	2	2
:AT - FERA	A010418	1	07/01/01	07/01/01	STRAY	07/05/01	EUTH	5	5	2
:AT - FERA	A010419	1	07/01/01	07/01/01	STRAY	07/05/01	EUTH	5	5	2
:AT - FERA	A010420	1	07/01/01	07/01/01	STRAY	07/05/01	EUTH	5	5	2
:AT - FERA	A010421	1	07/01/01	07/01/01	STRAY	07/05/01	EUTH	5	5	2
:AT - FERA	A010422	1	07/01/01	07/01/01	STRAY	07/05/01	EUTH	5	5	2
:AT - FERA	A010633	1	07/10/01	07/10/01	STRAY	07/14/01	EUTH	5	5	2
:AT - FERA	A010634	1	07/10/01	07/10/01	STRAY	07/14/01	EUTH	5	5	2
:AT - FERA	A010757	1	07/14/01	07/14/01	STRAY	07/18/01	EUTH	5	5	2
:AT - FERA	A010926	1	07/20/01	07/20/01	STRAY	07/24/01	EUTH	5	5	2
:AT - FERA	A010932	1	07/21/01	07/21/01	STRAY	07/25/01	EUTH	5	5	2
:AT - FERA	A010939	1	07/21/01	07/21/01	STRAY	07/25/01	EUTH	5	5	2
:AT - FERA	A011351	1	08/06/01	08/06/01	STRAY	08/10/01	EUTH	5	5	2
:AT - FERA	A011382	1	08/07/01	08/07/01	STRAY	08/11/01	EUTH	5	5	2
:AT - FERA	A011383	1	08/07/01	08/07/01	STRAY	08/11/01	EUTH	5	5	2
:AT - FERA	A011384	1	08/07/01	08/07/01	STRAY	08/11/01	EUTH	5	5	2
:AT - FERA	A011408	1	08/08/01	08/08/01	STRAY	08/12/01	EUTH	5	5	2
:AT - FERA	A011468	1	08/11/01	08/11/01	STRAY	08/15/01	EUTH	5	5	2
:AT - FERA	A011476	1	08/11/01	08/11/01	STRAY	08/15/01	EUTH	5	5	2
:AT - FERA	A011584	1	08/15/01	08/15/01	STRAY	08/19/01	EUTH	5	5	2
:AT - FERA	A011672	1	08/17/01	08/17/01	STRAY	08/21/01	EUTH	5	5	2
:AT - FERA	A011772	1	08/22/01	08/22/01	STRAY	08/26/01	EUTH	5	5	2
:AT - FERA	A011829	1	08/25/01	08/25/01	STRAY	08/29/01	EUTH	5	5	2
:AT - FERA	A011901	1	08/28/01	08/28/01	STRAY	09/01/01	EUTH	5	5	2
:AT - FERA	A012089	1	09/04/01	09/04/01	STRAY	09/08/01	EUTH	5	5	2
:AT - FERA	A012091	1	09/04/01	09/04/01	STRAY	09/08/01	EUTH	5	5	2
:AT - FERA	A012092	1	09/04/01	09/04/01	STRAY	09/08/01	EUTH	5	5	2
:AT - FERA	A012093	1	09/04/01	09/04/01	STRAY	09/08/01	EUTH	5	5	2
:AT - FERA	A012102	1	09/04/01	09/04/01	STRAY	09/08/01	EUTH	5	5	2
:AT - FERA	A012105	1	09/04/01	09/04/01	STRAY	09/08/01	EUTH	5	5	2
:AT - FERA	A012108	1	09/04/01	09/04/01	STRAY	09/08/01	EUTH	5	5	2
:AT - FERA	A012192	1	09/08/01	09/08/01	STRAY	09/12/01	EUTH	5	5	2
:AT - FERA	A012200	1	09/08/01	09/08/01	STRAY	09/12/01	EUTH	5	5	2
:AT - FERA	A012205	1	09/08/01	09/08/01	STRAY	09/12/01	EUTH	5	5	2
:AT - FERA	A012206	1	09/08/01	09/08/01	STRAY	09/12/01	EUTH	5	5	2
:AT - FERA	A012235	1	09/11/01	09/11/01	STRAY	09/15/01	EUTH	5	5	2
:AT - FERA	A012237	1	09/11/01	09/11/01	STRAY	09/15/01	EUTH	5	5	2
:AT - FERA	A012238	1	09/11/01	09/11/01	STRAY	09/15/01	EUTH	5	5	2
:AT - FERA	A012239	1	09/11/01	09/11/01	STRAY	09/15/01	EUTH	5	5	2
:AT - FERA	A012248	1	09/11/01	09/11/01	STRAY	09/15/01	EUTH	5	5	2
:AT - FERA	A012319	1	09/15/01	09/15/01	STRAY	09/19/01	EUTH	5	5	2
:AT - FERA	A012320	1	09/15/01	09/15/01	STRAY	09/19/01	EUTH	5	5	2
:AT - FERA	A012322	1	09/15/01	09/15/01	STRAY	09/19/01	EUTH	5	5	2
:AT - FERA	A012344	1	09/17/01	09/17/01	STRAY	09/21/01	EUTH	5	5	2
:AT - FERA	A012345	1	09/17/01	09/17/01	STRAY	09/21/01	EUTH	5	5	2
:AT - FERA	A012346	1	09/17/01	09/17/01	STRAY	09/21/01	EUTH	5	5	2
:AT - FERA	A012468	1	09/22/01	09/22/01	STRAY	09/26/01	EUTH	5	5	2
:AT - FERA	A012474	1	09/22/01	09/22/01	STRAY	09/26/01	EUTH	5	5	2
:AT - FERA	A012609	1	09/30/01	09/30/01	STRAY	10/04/01	EUTH	5	5	2
:AT - FERA	A012661	1	10/03/01	10/03/01	STRAY	10/07/01	EUTH	5	5	2
:AT - FERA	A012729	1	10/06/01	10/06/01	STRAY	10/10/01	EUTH	5	5	2
:AT - FERA	A012730	1	10/06/01	10/06/01	STRAY	10/10/01	EUTH	5	5	2
:AT - FERA	A012731	1	10/06/01	10/06/01	STRAY	10/10/01	EUTH	5	5	2
:AT - FERA	A012732	1	10/06/01	10/06/01	STRAY	10/10/01	EUTH	5	5	2
:AT - FERA	A012742	1	10/06/01	10/06/01	STRAY	10/10/01	EUTH	5	5	2
:AT - FERA	A012764	1	10/08/01	10/08/01	STRAY	10/12/01	EUTH	5	5	2
:AT - FERA	A012863	1	10/13/01	10/13/01	STRAY	10/17/01	EUTH	5	5	2
:AT - FERA	A012873	1	10/13/01	10/13/01	STRAY	10/17/01	EUTH	5	5	2
:AT - FERA	A012875	1	10/13/01	10/13/01	STRAY	10/17/01	EUTH	5	5	2
:AT - FERA	A012900	1	10/15/01	10/15/01	STRAY	10/19/01	EUTH	5	5	2
:AT - FERA	A013025	1	10/21/01	10/21/01	STRAY	10/25/01	EUTH	5	5	2
:AT - FERA	A013111	1	10/27/01	10/27/01	STRAY	10/31/01	EUTH	5	5	2
:AT - FERA	A013113	1	10/27/01	10/27/01	STRAY	10/31/01	EUTH	5	5	2
:AT - FERA	A013142	1	10/29/01	10/29/01	STRAY	11/02/01	EUTH	5	5	2

Animal Type	Animal ID	Total # of animals under ID	Intake Date	Intake Date Revised by Auditor	Type- How Animal Came in to Shelter	Outcome Date	Type- Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)*1	(k)
:AT - FERA	A013143	1	10/29/01	10/29/01	STRAY	11/02/01	EUTH	5	5	2
:AT - FERA	A013194	1	11/02/01	11/02/01	STRAY	11/06/01	EUTH	5	5	2
:AT - FERA	A013195	1	11/02/01	11/02/01	STRAY	11/06/01	EUTH	5	5	2
:AT - FERA	A013253	1	11/06/01	11/06/01	STRAY	11/10/01	EUTH	5	5	2
:AT - FERA	A013262	1	11/06/01	11/06/01	STRAY	11/10/01	EUTH	5	5	2
:AT - FERA	A013263	1	11/06/01	11/06/01	STRAY	11/10/01	EUTH	5	5	2
:AT - FERA	A013264	1	11/06/01	11/06/01	STRAY	11/10/01	EUTH	5	5	2
:AT - FERA	A013270	1	11/06/01	11/06/01	STRAY	11/10/01	EUTH	5	5	2
:AT - FERA	A013273	1	11/06/01	11/06/01	STRAY	11/10/01	EUTH	5	5	2
:AT - FERA	A013391	1	11/11/01	11/11/01	STRAY	11/15/01	EUTH	5	5	2
:AT - FERA	A013392	1	11/11/01	11/11/01	STRAY	11/15/01	EUTH	5	5	2
:AT - FERA	A013510	1	11/17/01	11/17/01	STRAY	11/21/01	EUTH	5	5	2
:AT - FERA	A013512	1	11/17/01	11/17/01	STRAY	11/21/01	EUTH	5	5	2
:AT - FERA	A013758	1	11/30/01	11/30/01	STRAY	12/04/01	EUTH	5	5	2
:AT - FERA	A013759	1	11/30/01	11/30/01	STRAY	12/04/01	EUTH	5	5	2
:AT - FERA	A013986	1	12/14/01	12/14/01	STRAY	12/18/01	EUTH	5	5	2
:AT - FERA	A014054	1	12/17/01	12/17/01	STRAY	12/21/01	EUTH	5	5	2
:AT - FERA	A014344	1	01/08/02	01/08/02	STRAY	01/12/02	EUTH	5	5	2
:AT - FERA	A014467	1	01/15/02	01/15/02	STRAY	01/19/02	EUTH	5	5	2
:AT - FERA	A014500	1	01/18/02	01/18/02	STRAY	01/22/02	EUTH	5	5	2
:AT - FERA	A014545	1	01/23/02	01/23/02	STRAY	01/27/02	EUTH	5	5	2
:AT - FERA	A014551	1	01/23/02	01/23/02	STRAY	01/27/02	EUTH	5	5	2
:AT - FERA	A014603	1	01/27/02	01/27/02	STRAY	01/31/02	EUTH	5	5	2
:AT - FERA	A014630	1	01/29/02	01/29/02	STRAY	02/02/02	EUTH	5	5	2
:AT - FERA	A014639	1	01/29/02	01/29/02	STRAY	02/02/02	EUTH	5	5	2
:AT - FERA	A014720	1	02/04/02	02/04/02	STRAY	02/08/02	EUTH	5	5	2
:AT - FERA	A014724	1	02/04/02	02/04/02	STRAY	02/08/02	EUTH	5	5	2
:AT - FERA	A014910	1	02/10/02	02/10/02	STRAY	02/14/02	EUTH	5	5	2
:AT - FERA	A014939	1	02/13/02	02/13/02	STRAY	02/17/02	EUTH	5	5	2
:AT - FERA	A014941	1	02/13/02	02/13/02	STRAY	02/17/02	EUTH	5	5	2
:AT - FERA	A015125	1	02/19/02	02/19/02	STRAY	02/23/02	EUTH	5	5	2
:AT - FERA	A015128	1	02/19/02	02/19/02	STRAY	02/23/02	EUTH	5	5	2
:AT - FERA	A015171	1	02/21/02	02/21/02	STRAY	02/25/02	EUTH	5	5	2
:AT - FERA	A015228	1	02/26/02	02/26/02	STRAY	03/02/02	EUTH	5	5	2
:AT - FERA	A015249	1	02/26/02	02/26/02	STRAY	03/02/02	EUTH	5	5	2
:AT - FERA	A015416	1	03/09/02	03/09/02	STRAY	03/13/02	EUTH	5	5	2
:AT - FERA	A015529	1	03/15/02	03/15/02	STRAY	03/19/02	EUTH	5	5	2
:AT - FERA	A015530	1	03/15/02	03/15/02	STRAY	03/19/02	EUTH	5	5	2
:AT - FERA	A016274	1	04/19/02	04/19/02	STRAY	04/23/02	EUTH	5	5	2
:AT - FERA	A016456	1	04/27/02	04/27/02	STRAY	05/01/02	EUTH	5	5	2
:AT - FERA	A016508	1	05/01/02	05/01/02	STRAY	05/05/02	EUTH	5	5	2
:AT - FERA	A016519	1	05/01/02	05/01/02	STRAY	05/05/02	EUTH	5	5	2
:AT - FERA	A016523	1	05/01/02	05/01/02	STRAY	05/05/02	EUTH	5	5	2
:AT - FERA	A016651	1	05/08/02	05/08/02	STRAY	05/12/02	EUTH	5	5	2
:AT - FERA	A016693	1	05/10/02	05/10/02	STRAY	05/14/02	EUTH	5	5	2
:AT - FERA	A016701	1	05/10/02	05/10/02	STRAY	05/14/02	EUTH	5	5	2
:AT - FERA	A016703	1	05/10/02	05/10/02	STRAY	05/14/02	EUTH	5	5	2
:AT - FERA	A016725	1	05/12/02	05/12/02	STRAY	05/16/02	EUTH	5	5	2
:AT - FERA	A016735	1	05/12/02	05/12/02	STRAY	05/16/02	EUTH	5	5	2
:AT - FERA	A016736	1	05/12/02	05/12/02	STRAY	05/16/02	EUTH	5	5	2
:AT - FERA	A016737	1	05/12/02	05/12/02	STRAY	05/16/02	EUTH	5	5	2
:AT - FERA	A017018	1	05/25/02	05/25/02	STRAY	05/29/02	EUTH	5	5	2
:AT - FERA	A017268	1	06/04/02	06/04/02	STRAY	06/08/02	EUTH	5	5	2
:AT - FERA	A017312	1	06/04/02	06/04/02	STRAY	06/08/02	EUTH	5	5	2
:AT - FERA	A017437	1	06/11/02	06/11/02	STRAY	06/15/02	EUTH	5	5	2
:AT - FERA	A017517	1	06/14/02	06/14/02	STRAY	06/18/02	EUTH	5	5	2
:AT - FERA	A017542	1	06/14/02	06/14/02	STRAY	06/18/02	EUTH	5	5	2
:AT - FERA	A017621	1	06/15/02	06/15/02	STRAY	06/19/02	EUTH	5	5	2
:AT - FERA	A017730	1	06/21/02	06/21/02	STRAY	06/25/02	EUTH	5	5	2
:AT - FERA	A017735	1	06/21/02	06/21/02	STRAY	06/25/02	EUTH	5	5	2
:AT - FERA	A017755	1	06/22/02	06/22/02	OWNER SUR	06/26/02	EUTH	5	5	0
:AT - FERA	A017739	1	06/22/02	06/22/02	STRAY	06/26/02	EUTH	5	5	2
:AT - FERA	A017740	1	06/22/02	06/22/02	STRAY	06/26/02	EUTH	5	5	2
:AT - FERA	A017741	1	06/22/02	06/22/02	STRAY	06/26/02	EUTH	5	5	2
:AT - FERA	A017742	1	06/22/02	06/22/02	STRAY	06/26/02	EUTH	5	5	2
:AT - FERA	A017743	1	06/22/02	06/22/02	STRAY	06/26/02	EUTH	5	5	2
:AT - FERA	A017744	1	06/22/02	06/22/02	STRAY	06/26/02	EUTH	5	5	2
:AT - FERA	A017751	1	06/22/02	06/22/02	STRAY	06/26/02	EUTH	5	5	2
:AT - FERA	A010323	1	06/27/01	07/01/01	STRAY	07/02/01	EUTH	6	2	3
:AT - FERA	A010329	1	06/27/01	07/01/01	STRAY	07/02/01	EUTH	6	2	3
:AT - FERA	A010330	1	06/27/01	07/01/01	STRAY	07/02/01	EUTH	6	2	3
:AT - FERA	A010378	1	06/30/01	07/01/01	STRAY	07/05/01	EUTH	6	5	3
:AT - FERA	A010380	1	06/30/01	07/01/01	STRAY	07/05/01	EUTH	6	5	3
:AT - FERA	A010382	1	06/30/01	07/01/01	STRAY	07/05/01	EUTH	6	5	3
:AT - FERA	A010390	1	06/30/01	07/01/01	STRAY	07/05/01	EUTH	6	5	3
:AT - FERA	A010391	1	06/30/01	07/01/01	STRAY	07/05/01	EUTH	6	5	3

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(^c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
:AT - FERA	A010436	1	06/30/01	07/01/01	STRAY	07/05/01	EUTH	6	5	3
:AT - FERA	A010543	1	07/07/01	07/07/01	STRAY	07/12/01	EUTH	6	6	3
:AT - FERA	A010557	1	07/07/01	07/07/01	STRAY	07/12/01	EUTH	6	6	3
:AT - FERA	A010563	1	07/07/01	07/07/01	STRAY	07/12/01	EUTH	6	6	3
:AT - FERA	A010570	1	07/07/01	07/07/01	STRAY	07/12/01	EUTH	6	6	3
:AT - FERA	A010571	1	07/07/01	07/07/01	STRAY	07/12/01	EUTH	6	6	3
:AT - FERA	A010576	1	07/07/01	07/07/01	STRAY	07/12/01	EUTH	6	6	3
:AT - FERA	A010596	1	07/09/01	07/09/01	STRAY	07/14/01	EUTH	6	6	3
:AT - FERA	A010609	1	07/09/01	07/09/01	STRAY	07/14/01	EUTH	6	6	3
:AT - FERA	A010732	1	07/13/01	07/13/01	STRAY	07/18/01	EUTH	6	6	3
:AT - FERA	A010733	1	07/13/01	07/13/01	STRAY	07/18/01	EUTH	6	6	3
:AT - FERA	A010734	1	07/13/01	07/13/01	STRAY	07/18/01	EUTH	6	6	3
:AT - FERA	A010736	1	07/13/01	07/13/01	STRAY	07/18/01	EUTH	6	6	3
:AT - FERA	A010738	1	07/13/01	07/13/01	STRAY	07/18/01	EUTH	6	6	3
:AT - FERA	A010740	1	07/13/01	07/13/01	STRAY	07/18/01	EUTH	6	6	3
:AT - FERA	A011089	1	07/28/01	07/28/01	STRAY	08/02/01	EUTH	6	6	3
:AT - FERA	A011327	1	08/04/01	08/04/01	OWNER SUR	08/09/01	EUTH	6	6	0
:AT - FERA	A011328	1	08/04/01	08/04/01	STRAY	08/09/01	EUTH	6	6	3
:AT - FERA	A011337	1	08/05/01	08/05/01	STRAY	08/10/01	EUTH	6	6	3
:AT - FERA	A011338	1	08/05/01	08/05/01	STRAY	08/10/01	EUTH	6	6	3
:AT - FERA	A011366	1	08/07/01	08/07/01	STRAY	08/12/01	EUTH	6	6	3
:AT - FERA	A011367	1	08/07/01	08/07/01	STRAY	08/12/01	EUTH	6	6	3
:AT - FERA	A011489	1	08/11/01	08/11/01	STRAY	08/16/01	EUTH	6	6	3
:AT - FERA	A011642	1	08/16/01	08/16/01	STRAY	08/21/01	EUTH	6	6	3
:AT - FERA	A011802	1	08/24/01	08/24/01	STRAY	08/29/01	EUTH	6	6	3
:AT - FERA	A011807	1	08/24/01	08/24/01	STRAY	08/29/01	EUTH	6	6	3
:AT - FERA	A011808	1	08/24/01	08/24/01	STRAY	08/29/01	EUTH	6	6	3
:AT - FERA	A011869	1	08/27/01	08/27/01	STRAY	09/01/01	EUTH	6	6	3
:AT - FERA	A011943	1	08/30/01	08/30/01	STRAY	09/04/01	EUTH	6	6	3
:AT - FERA	A012007	1	09/01/01	09/01/01	STRAY	09/06/01	EUTH	6	6	3
:AT - FERA	A012011	1	09/01/01	09/01/01	STRAY	09/06/01	EUTH	6	6	3
:AT - FERA	A012014	1	09/01/01	09/01/01	STRAY	09/06/01	EUTH	6	6	3
:AT - FERA	A012040	1	09/01/01	09/01/01	STRAY	09/06/01	EUTH	6	6	3
:AT - FERA	A012172	1	09/07/01	09/07/01	STRAY	09/12/01	EUTH	6	6	3
:AT - FERA	A012173	1	09/07/01	09/07/01	STRAY	09/12/01	EUTH	6	6	3
:AT - FERA	A012252	1	09/07/01	09/07/01	STRAY	09/12/01	EUTH	6	6	3
:AT - FERA	A012225	1	09/10/01	09/10/01	STRAY	09/15/01	EUTH	6	6	3
:AT - FERA	A012295	1	09/14/01	09/14/01	STRAY	09/19/01	EUTH	6	6	3
:AT - FERA	A012313	1	09/14/01	09/14/01	STRAY	09/19/01	EUTH	6	6	3
:AT - FERA	A012417	1	09/20/01	09/20/01	STRAY	09/25/01	EUTH	6	6	3
:AT - FERA	A012435	1	09/20/01	09/20/01	STRAY	09/25/01	EUTH	6	6	3
:AT - FERA	A012450	1	09/21/01	09/21/01	STRAY	09/26/01	EUTH	6	6	3
:AT - FERA	A012466	1	09/21/01	09/21/01	STRAY	09/26/01	EUTH	6	6	3
:AT - FERA	A012476	1	09/22/01	09/22/01	STRAY	09/27/01	EUTH	6	6	3
:AT - FERA	A012479	1	09/22/01	09/22/01	STRAY	09/27/01	EUTH	6	6	3
:AT - FERA	A012591	1	09/29/01	09/29/01	STRAY	10/04/01	EUTH	6	6	3
:AT - FERA	A012635	1	10/02/01	10/02/01	STRAY	10/07/01	EUTH	6	6	3
:AT - FERA	A012636	1	10/02/01	10/02/01	STRAY	10/07/01	EUTH	6	6	3
:AT - FERA	A012648	1	10/02/01	10/02/01	STRAY	10/07/01	EUTH	6	6	3
:AT - FERA	A012649	1	10/02/01	10/02/01	STRAY	10/07/01	EUTH	6	6	3
:AT - FERA	A012682	1	10/02/01	10/02/01	STRAY	10/07/01	EUTH	6	6	3
:AT - FERA	A012704	1	10/05/01	10/05/01	STRAY	10/10/01	EUTH	6	6	3
:AT - FERA	A012841	1	10/12/01	10/12/01	STRAY	10/17/01	EUTH	6	6	3
:AT - FERA	A012851	1	10/12/01	10/12/01	STRAY	10/17/01	EUTH	6	6	3
:AT - FERA	A012880	1	10/14/01	10/14/01	STRAY	10/19/01	EUTH	6	6	3
:AT - FERA	A012881	1	10/14/01	10/14/01	STRAY	10/19/01	EUTH	6	6	3
:AT - FERA	A013003	1	10/20/01	10/20/01	STRAY	10/25/01	EUTH	6	6	3
:AT - FERA	A013012	1	10/20/01	10/20/01	STRAY	10/25/01	EUTH	6	6	3
:AT - FERA	A013016	1	10/20/01	10/20/01	STRAY	10/25/01	EUTH	6	6	3
:AT - FERA	A013017	1	10/20/01	10/20/01	STRAY	10/25/01	EUTH	6	6	3
:AT - FERA	A013046	1	10/23/01	10/23/01	STRAY	10/28/01	EUTH	6	6	3
:AT - FERA	A013053	1	10/23/01	10/23/01	STRAY	10/28/01	EUTH	6	6	3
:AT - FERA	A013094	1	10/26/01	10/26/01	STRAY	10/31/01	EUTH	6	6	3
:AT - FERA	A013097	1	10/26/01	10/26/01	STRAY	10/31/01	EUTH	6	6	3
:AT - FERA	A013181	1	11/01/01	11/01/01	STRAY	11/06/01	EUTH	6	6	3
:AT - FERA	A013182	1	11/01/01	11/01/01	STRAY	11/06/01	EUTH	6	6	3
:AT - FERA	A013184	1	11/01/01	11/01/01	STRAY	11/06/01	EUTH	6	6	3
:AT - FERA	A013185	1	11/01/01	11/01/01	STRAY	11/06/01	EUTH	6	6	3
:AT - FERA	A013315	1	11/08/01	11/08/01	STRAY	11/13/01	EUTH	6	6	3
:AT - FERA	A013337	1	11/10/01	11/10/01	STRAY	11/15/01	EUTH	6	6	3
:AT - FERA	A013340	1	11/10/01	11/10/01	STRAY	11/15/01	EUTH	6	6	3
:AT - FERA	A013361	1	11/10/01	11/10/01	STRAY	11/15/01	EUTH	6	6	3
:AT - FERA	A013481	1	11/16/01	11/16/01	STRAY	11/21/01	EUTH	6	6	3
:AT - FERA	A013485	1	11/16/01	11/16/01	STRAY	11/21/01	EUTH	6	6	3
:AT - FERA	A013486	1	11/16/01	11/16/01	STRAY	11/21/01	EUTH	6	6	3
:AT - FERA	A013747	1	11/29/01	11/29/01	STRAY	12/04/01	EUTH	6	6	3

Animal Type	Animal ID	Total # of animals under ID	Intake Date	Intake Date Revised by Auditor	Type- How Animal Came in to Shelter	Outcome Date	Type- Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
:AT - FERA	A013974	1	12/13/01	12/13/01	STRAY	12/18/01	EUTH	6	6	3
:AT - FERA	A014044	1	12/16/01	12/16/01	STRAY	12/21/01	EUTH	6	6	3
:AT - FERA	A014421	1	01/12/02	01/12/02	STRAY	01/17/02	EUTH	6	6	3
:AT - FERA	A014424	1	01/12/02	01/12/02	STRAY	01/17/02	EUTH	6	6	3
:AT - FERA	A014430	1	01/12/02	01/12/02	STRAY	01/17/02	EUTH	6	6	3
:AT - FERA	A014534	1	01/22/02	01/22/02	STRAY	01/27/02	EUTH	6	6	3
:AT - FERA	A014538	1	01/22/02	01/22/02	STRAY	01/27/02	EUTH	6	6	3
:AT - FERA	A014581	1	01/26/02	01/26/02	STRAY	01/31/02	EUTH	6	6	3
:AT - FERA	A014584	1	01/26/02	01/26/02	STRAY	01/31/02	EUTH	6	6	3
:AT - FERA	A014609	1	01/28/02	01/28/02	STRAY	02/02/02	EUTH	6	6	3
:AT - FERA	A014610	1	01/28/02	01/28/02	STRAY	02/02/02	EUTH	6	6	3
:AT - FERA	A014712	1	02/03/02	02/03/02	STRAY	02/08/02	EUTH	6	6	3
:AT - FERA	A014768	1	02/07/02	02/07/02	STRAY	02/12/02	EUTH	6	6	3
:AT - FERA	A014881	1	02/09/02	02/09/02	STRAY	02/14/02	EUTH	6	6	3
:AT - FERA	A014925	1	02/12/02	02/12/02	STRAY	02/17/02	EUTH	6	6	3
:AT - FERA	A014927	1	02/12/02	02/12/02	STRAY	02/17/02	EUTH	6	6	3
:AT - FERA	A015117	1	02/18/02	02/18/02	STRAY	02/23/02	EUTH	6	6	3
:AT - FERA	A015411	1	03/08/02	03/08/02	STRAY	03/13/02	EUTH	6	6	3
:AT - FERA	A015500	1	03/14/02	03/14/02	STRAY	03/19/02	EUTH	6	6	3
:AT - FERA	A015501	1	03/14/02	03/14/02	STRAY	03/19/02	EUTH	6	6	3
:AT - FERA	A016059	1	04/06/02	04/06/02	OWNER SUR	04/11/02	EUTH	6	6	0
:AT - FERA	A016060	1	04/06/02	04/06/02	OWNER SUR	04/11/02	EUTH	6	6	0
:AT - FERA	A016058	1	04/06/02	04/06/02	STRAY	04/11/02	EUTH	6	6	3
:AT - FERA	A016259	1	04/18/02	04/18/02	STRAY	04/23/02	EUTH	6	6	3
:AT - FERA	A016262	1	04/18/02	04/18/02	STRAY	04/23/02	EUTH	6	6	3
:AT - FERA	A016263	1	04/18/02	04/18/02	STRAY	04/23/02	EUTH	6	6	3
:AT - FERA	A016281	1	04/20/02	04/20/02	STRAY	04/25/02	EUTH	6	6	3
:AT - FERA	A016288	1	04/20/02	04/20/02	STRAY	04/25/02	EUTH	6	6	3
:AT - FERA	A016307	1	04/22/02	04/22/02	STRAY	04/27/02	EUTH	6	6	3
:AT - FERA	A016308	1	04/22/02	04/22/02	STRAY	04/27/02	EUTH	6	6	3
:AT - FERA	A016309	1	04/22/02	04/22/02	STRAY	04/27/02	EUTH	6	6	3
:AT - FERA	A016427	1	04/26/02	04/26/02	STRAY	05/01/02	EUTH	6	6	3
:AT - FERA	A016487	1	04/30/02	04/30/02	STRAY	05/05/02	EUTH	6	6	3
:AT - FERA	A016488	1	04/30/02	04/30/02	STRAY	05/05/02	EUTH	6	6	3
:AT - FERA	A016492	1	04/30/02	04/30/02	STRAY	05/05/02	EUTH	6	6	3
:AT - FERA	A016494	1	04/30/02	04/30/02	STRAY	05/05/02	EUTH	6	6	3
:AT - FERA	A016495	1	04/30/02	04/30/02	STRAY	05/05/02	EUTH	6	6	3
:AT - FERA	A016496	1	04/30/02	04/30/02	STRAY	05/05/02	EUTH	6	6	3
:AT - FERA	A016570	1	05/04/02	05/04/02	STRAY	05/09/02	EUTH	6	6	3
:AT - FERA	A016572	1	05/04/02	05/04/02	STRAY	05/09/02	EUTH	6	6	3
:AT - FERA	A016632	1	05/07/02	05/07/02	STRAY	05/12/02	EUTH	6	6	3
:AT - FERA	A016682	1	05/09/02	05/09/02	STRAY	05/14/02	EUTH	6	6	3
:AT - FERA	A016707	1	05/11/02	05/11/02	STRAY	05/16/02	EUTH	6	6	3
:AT - FERA	A016708	1	05/11/02	05/11/02	STRAY	05/16/02	EUTH	6	6	3
:AT - FERA	A016709	1	05/11/02	05/11/02	STRAY	05/16/02	EUTH	6	6	3
:AT - FERA	A016711	1	05/11/02	05/11/02	STRAY	05/16/02	EUTH	6	6	3
:AT - FERA	A016805	1	05/15/02	05/15/02	STRAY	05/20/02	EUTH	6	6	3
:AT - FERA	A017000	1	05/24/02	05/24/02	STRAY	05/29/02	EUTH	6	6	3
:AT - FERA	A017013	1	05/24/02	05/24/02	STRAY	05/29/02	EUTH	6	6	3
:AT - FERA	A017014	1	05/24/02	05/24/02	STRAY	05/29/02	EUTH	6	6	3
:AT - FERA	A017138	1	05/30/02	05/30/02	STRAY	06/04/02	EUTH	6	6	3
:AT - FERA	A017147	1	05/30/02	05/30/02	STRAY	06/04/02	EUTH	6	6	3
:AT - FERA	A017150	1	05/30/02	05/30/02	STRAY	06/04/02	EUTH	6	6	3
:AT - FERA	A017165	1	05/30/02	05/30/02	STRAY	06/04/02	EUTH	6	6	3
:AT - FERA	A017173	1	05/30/02	05/30/02	STRAY	06/04/02	EUTH	6	6	3
:AT - FERA	A017241	1	06/03/02	06/03/02	STRAY	06/08/02	EUTH	6	6	3
:AT - FERA	A017243	1	06/03/02	06/03/02	STRAY	06/08/02	EUTH	6	6	3
:AT - FERA	A017444	1	06/11/02	06/11/02	STRAY	06/16/02	EUTH	6	6	3
:AT - FERA	A017499	1	06/13/02	06/13/02	STRAY	06/18/02	EUTH	6	6	3
:AT - FERA	A017508	1	06/13/02	06/13/02	STRAY	06/18/02	EUTH	6	6	3
:AT - FERA	A017721	1	06/20/02	06/20/02	STRAY	06/25/02	EUTH	6	6	3
:AT - FERA	A017722	1	06/20/02	06/20/02	STRAY	06/25/02	EUTH	6	6	3
:AT - FERA	A017723	1	06/20/02	06/20/02	STRAY	06/25/02	EUTH	6	6	3
:AT - FERA	A017724	1	06/20/02	06/20/02	STRAY	06/25/02	EUTH	6	6	3
:AT - FERA	A010365	1	06/29/01	07/01/01	STRAY	07/05/01	EUTH	7	5	3
:AT - FERA	A010366	1	06/29/01	07/01/01	STRAY	07/05/01	EUTH	7	5	3
:AT - FERA	A010369	1	06/29/01	07/01/01	STRAY	07/05/01	EUTH	7	5	3
:AT - FERA	A010389	1	06/30/01	07/01/01	STRAY	07/06/01	EUTH	7	6	3
:AT - FERA	A010520	1	07/06/01	07/06/01	STRAY	07/12/01	EUTH	7	7	3
:AT - FERA	A010786	1	07/15/01	07/15/01	STRAY	07/21/01	EUTH	7	7	3
:AT - FERA	A010969	1	07/20/01	07/20/01	STRAY	07/26/01	EUTH	7	7	3
:AT - FERA	A011066	1	07/27/01	07/27/01	STRAY	08/02/01	EUTH	7	7	3
:AT - FERA	A011318	1	08/03/01	08/03/01	STRAY	08/09/01	EUTH	7	7	3
:AT - FERA	A011320	1	08/03/01	08/03/01	STRAY	08/09/01	EUTH	7	7	3
:AT - FERA	A011375	1	08/07/01	08/07/01	STRAY	08/13/01	EUTH	7	7	3
:AT - FERA	A011431	1	08/09/01	08/09/01	STRAY	08/15/01	EUTH	7	7	3

Animal Type	Animal ID	Total # of animals under ID	Intake Date	Intake Date Revised by Auditor	Type- How Animal Came in to Shelter	Outcome Date	Type- Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
:AT - FERA	A011434	1	08/09/01	08/09/01	STRAY	08/15/01	EUTH	7	7	3
:AT - FERA	A011581	1	08/09/01	08/09/01	STRAY	08/15/01	EUTH	7	7	3
:AT - FERA	A011761	1	08/22/01	08/22/01	STRAY	08/28/01	EUTH	7	7	3
:AT - FERA	A011785	1	08/23/01	08/23/01	STRAY	08/29/01	EUTH	7	7	3
:AT - FERA	A011945	1	08/31/01	08/31/01	STRAY	09/06/01	EUTH	7	7	3
:AT - FERA	A011946	1	08/31/01	08/31/01	STRAY	09/06/01	EUTH	7	7	3
:AT - FERA	A011947	1	08/31/01	08/31/01	STRAY	09/06/01	EUTH	7	7	3
:AT - FERA	A011948	1	08/31/01	08/31/01	STRAY	09/06/01	EUTH	7	7	3
:AT - FERA	A011967	1	08/31/01	08/31/01	STRAY	09/06/01	EUTH	7	7	3
:AT - FERA	A012128	1	09/06/01	09/06/01	STRAY	09/12/01	EUTH	7	7	3
:AT - FERA	A012129	1	09/06/01	09/06/01	STRAY	09/12/01	EUTH	7	7	3
:AT - FERA	A012130	1	09/06/01	09/06/01	STRAY	09/12/01	EUTH	7	7	3
:AT - FERA	A012131	1	09/06/01	09/06/01	STRAY	09/12/01	EUTH	7	7	3
:AT - FERA	A012137	1	09/06/01	09/06/01	STRAY	09/12/01	EUTH	7	7	3
:AT - FERA	A012140	1	09/06/01	09/06/01	STRAY	09/12/01	EUTH	7	7	3
:AT - FERA	A012141	1	09/06/01	09/06/01	STRAY	09/12/01	EUTH	7	7	3
:AT - FERA	A012157	1	09/06/01	09/06/01	STRAY	09/12/01	EUTH	7	7	3
:AT - FERA	A012158	1	09/06/01	09/06/01	STRAY	09/12/01	EUTH	7	7	3
:AT - FERA	A012163	1	09/06/01	09/06/01	STRAY	09/12/01	EUTH	7	7	3
:AT - FERA	A012221	1	09/09/01	09/09/01	STRAY	09/15/01	EUTH	7	7	3
:AT - FERA	A012278	1	09/13/01	09/13/01	STRAY	09/19/01	EUTH	7	7	3
:AT - FERA	A012285	1	09/13/01	09/13/01	STRAY	09/19/01	EUTH	7	7	3
:AT - FERA	A012395	1	09/19/01	09/19/01	STRAY	09/25/01	EUTH	7	7	3
:AT - FERA	A012572	1	09/28/01	09/28/01	STRAY	10/04/01	EUTH	7	7	3
:AT - FERA	A012697	1	10/04/01	10/04/01	STRAY	10/10/01	EUTH	7	7	3
:AT - FERA	A012745	1	10/06/01	10/06/01	STRAY	10/12/01	EUTH	7	7	3
:AT - FERA	A012746	1	10/06/01	10/06/01	STRAY	10/12/01	EUTH	7	7	3
:AT - FERA	A012761	1	10/07/01	10/07/01	STRAY	10/13/01	EUTH	7	7	3
:AT - FERA	A012762	1	10/07/01	10/07/01	STRAY	10/13/01	EUTH	7	7	3
:AT - FERA	A012385	1	10/11/01	10/11/01	STRAY	10/17/01	EUTH	7	7	3
:AT - FERA	A012820	1	10/11/01	10/11/01	STRAY	10/17/01	EUTH	7	7	3
:AT - FERA	A013077	1	10/25/01	10/25/01	STRAY	10/31/01	EUTH	7	7	3
:AT - FERA	A013092	1	10/26/01	10/26/01	STRAY	11/01/01	EUTH	7	7	3
:AT - FERA	A013282	1	11/07/01	11/07/01	STRAY	11/13/01	EUTH	7	7	3
:AT - FERA	A013285	1	11/07/01	11/07/01	STRAY	11/13/01	EUTH	7	7	3
:AT - FERA	A013287	1	11/07/01	11/07/01	STRAY	11/13/01	EUTH	7	7	3
:AT - FERA	A013294	1	11/07/01	11/07/01	STRAY	11/13/01	EUTH	7	7	3
:AT - FERA	A013300	1	11/07/01	11/07/01	STRAY	11/13/01	EUTH	7	7	3
:AT - FERA	A013301	1	11/07/01	11/07/01	STRAY	11/13/01	EUTH	7	7	3
:AT - FERA	A013302	1	11/07/01	11/07/01	STRAY	11/13/01	EUTH	7	7	3
:AT - FERA	A013303	1	11/07/01	11/07/01	STRAY	11/13/01	EUTH	7	7	3
:AT - FERA	A013322	1	11/09/01	11/09/01	STRAY	11/15/01	EUTH	7	7	3
:AT - FERA	A013325	1	11/09/01	11/09/01	STRAY	11/15/01	EUTH	7	7	3
:AT - FERA	A013328	1	11/09/01	11/09/01	STRAY	11/15/01	EUTH	7	7	3
:AT - FERA	A013454	1	11/15/01	11/15/01	STRAY	11/21/01	EUTH	7	7	3
:AT - FERA	A013613	1	11/21/01	11/21/01	STRAY	11/27/01	EUTH	7	7	3
:AT - FERA	A013615	1	11/21/01	11/21/01	STRAY	11/27/01	EUTH	7	7	3
:AT - FERA	A013619	1	11/21/01	11/21/01	STRAY	11/27/01	EUTH	7	7	3
:AT - FERA	A013712	1	11/28/01	11/28/01	STRAY	12/04/01	EUTH	7	7	3
:AT - FERA	A013715	1	11/28/01	11/28/01	STRAY	12/04/01	EUTH	7	7	3
:AT - FERA	A013954	1	12/12/01	12/12/01	STRAY	12/18/01	EUTH	7	7	3
:AT - FERA	A013957	1	12/12/01	12/12/01	STRAY	12/18/01	EUTH	7	7	3
:AT - FERA	A013962	1	12/12/01	12/12/01	STRAY	12/18/01	EUTH	7	7	3
:AT - FERA	A014164	1	12/27/01	12/27/01	STRAY	01/02/02	EUTH	7	7	3
:AT - FERA	A014179	1	12/27/01	12/27/01	STRAY	01/02/02	EUTH	7	7	3
:AT - FERA	A014216	1	12/29/01	12/29/01	STRAY	01/04/02	EUTH	7	7	3
:AT - FERA	A014229	1	12/29/01	12/29/01	STRAY	01/04/02	EUTH	7	7	3
:AT - FERA	A014405	1	01/11/02	01/11/02	STRAY	01/17/02	EUTH	7	7	3
:AT - FERA	A014685	1	02/02/02	02/02/02	STRAY	02/08/02	EUTH	7	7	3
:AT - FERA	A015211	1	02/24/02	02/24/02	STRAY	03/02/02	EUTH	7	7	3
:AT - FERA	A015300	1	03/01/02	03/01/02	STRAY	03/07/02	EUTH	7	7	3
:AT - FERA	A015311	1	03/01/02	03/01/02	STRAY	03/07/02	EUTH	7	7	3
:AT - FERA	A015391	1	03/07/02	03/07/02	STRAY	03/13/02	EUTH	7	7	3
:AT - FERA	A015439	1	03/11/02	03/11/02	STRAY	03/17/02	EUTH	7	7	3
:AT - FERA	A015705	1	03/20/02	03/20/02	STRAY	03/26/02	EUTH	7	7	3
:AT - FERA	A015707	1	03/20/02	03/20/02	STRAY	03/26/02	EUTH	7	7	3
:AT - FERA	A015708	1	03/20/02	03/20/02	STRAY	03/26/02	EUTH	7	7	3
:AT - FERA	A015709	1	03/20/02	03/20/02	STRAY	03/26/02	EUTH	7	7	3
:AT - FERA	A015715	1	03/20/02	03/20/02	STRAY	03/26/02	EUTH	7	7	3
:AT - FERA	A015934	1	03/30/02	03/30/02	OWNER SUR	04/05/02	EUTH	7	7	0
:AT - FERA	A015968	1	04/02/02	04/02/02	STRAY	04/08/02	EUTH	7	7	3
:AT - FERA	A016033	1	04/05/02	04/05/02	STRAY	04/11/02	EUTH	7	7	3
:AT - FERA	A016053	1	04/05/02	04/05/02	STRAY	04/11/02	EUTH	7	7	3
:AT - FERA	A016054	1	04/05/02	04/05/02	STRAY	04/11/02	EUTH	7	7	3
:AT - FERA	A016247	1	04/17/02	04/17/02	STRAY	04/23/02	EUTH	7	7	3
:AT - FERA	A016292	1	04/21/02	04/21/02	STRAY	04/27/02	EUTH	7	7	3

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
:AT - FERA	A016375	1	04/25/02	04/25/02	STRAY	05/01/02	EUTH	7	7	3
:AT - FERA	A016550	1	05/03/02	05/03/02	STRAY	05/09/02	EUTH	7	7	3
:AT - FERA	A016551	1	05/03/02	05/03/02	STRAY	05/09/02	EUTH	7	7	3
:AT - FERA	A016615	1	05/06/02	05/06/02	STRAY	05/12/02	EUTH	7	7	3
:AT - FERA	A016617	1	05/06/02	05/06/02	STRAY	05/12/02	EUTH	7	7	3
:AT - FERA	A016778	1	05/14/02	05/14/02	STRAY	05/20/02	EUTH	7	7	3
:AT - FERA	A016780	1	05/14/02	05/14/02	STRAY	05/20/02	EUTH	7	7	3
:AT - FERA	A016978	1	05/23/02	05/23/02	STRAY	05/29/02	EUTH	7	7	3
:AT - FERA	A016982	1	05/23/02	05/23/02	STRAY	05/29/02	EUTH	7	7	3
:AT - FERA	A017132	1	05/29/02	05/29/02	STRAY	06/04/02	EUTH	7	7	3
:AT - FERA	A017149	1	05/30/02	05/30/02	STRAY	06/05/02	EUTH	7	7	3
:AT - FERA	A017151	1	05/30/02	05/30/02	STRAY	06/05/02	EUTH	7	7	3
:AT - FERA	A017234	1	06/02/02	06/02/02	STRAY	06/08/02	EUTH	7	7	3
:AT - FERA	A017258	1	06/03/02	06/03/02	STRAY	06/09/02	EUTH	7	7	3
:AT - FERA	A017360	1	06/07/02	06/07/02	STRAY	06/13/02	EUTH	7	7	3
:AT - FERA	A017431	1	06/10/02	06/10/02	STRAY	06/16/02	EUTH	7	7	3
:AT - FERA	A017668	1	06/19/02	06/19/02	STRAY	06/25/02	EUTH	7	7	3
:AT - FERA	A017669	1	06/19/02	06/19/02	STRAY	06/25/02	EUTH	7	7	3
:AT - FERA	A010342	1	06/28/01	07/01/01	STRAY	07/05/01	EUTH	8	5	3
:AT - FERA	A010495	1	07/05/01	07/05/01	STRAY	07/12/01	EUTH	8	8	3
:AT - FERA	A011026	1	07/26/01	07/26/01	STRAY	08/02/01	EUTH	8	8	3
:AT - FERA	A011028	1	07/26/01	07/26/01	STRAY	08/02/01	EUTH	8	8	3
:AT - FERA	A011029	1	07/26/01	07/26/01	STRAY	08/02/01	EUTH	8	8	3
:AT - FERA	A011039	1	07/26/01	07/26/01	STRAY	08/02/01	EUTH	8	8	3
:AT - FERA	A011040	1	07/26/01	07/26/01	STRAY	08/02/01	EUTH	8	8	3
:AT - FERA	A011041	1	07/26/01	07/26/01	STRAY	08/02/01	EUTH	8	8	3
:AT - FERA	A011042	1	07/26/01	07/26/01	STRAY	08/02/01	EUTH	8	8	3
:AT - FERA	A011045	1	07/26/01	07/26/01	STRAY	08/02/01	EUTH	8	8	3
:AT - FERA	A011046	1	07/26/01	07/26/01	STRAY	08/02/01	EUTH	8	8	3
:AT - FERA	A011047	1	07/26/01	07/26/01	STRAY	08/02/01	EUTH	8	8	3
:AT - FERA	A011048	1	07/26/01	07/26/01	STRAY	08/02/01	EUTH	8	8	3
:AT - FERA	A011049	1	07/26/01	07/26/01	STRAY	08/02/01	EUTH	8	8	3
:AT - FERA	A011307	1	08/03/01	08/03/01	STRAY	08/10/01	EUTH	8	8	3
:AT - FERA	A011308	1	08/03/01	08/03/01	STRAY	08/10/01	EUTH	8	8	3
:AT - FERA	A011309	1	08/03/01	08/03/01	STRAY	08/10/01	EUTH	8	8	3
:AT - FERA	A011311	1	08/03/01	08/03/01	STRAY	08/10/01	EUTH	8	8	3
:AT - FERA	A011315	1	08/03/01	08/03/01	STRAY	08/10/01	EUTH	8	8	3
:AT - FERA	A011316	1	08/03/01	08/03/01	STRAY	08/10/01	EUTH	8	8	3
:AT - FERA	A011404	1	08/08/01	08/08/01	STRAY	08/15/01	EUTH	8	8	3
:AT - FERA	A011405	1	08/08/01	08/08/01	STRAY	08/15/01	EUTH	8	8	3
:AT - FERA	A011433	1	08/09/01	08/09/01	STRAY	08/16/01	EUTH	8	8	3
:AT - FERA	A011679	1	08/17/01	08/17/01	STRAY	08/24/01	EUTH	8	8	3
:AT - FERA	A011938	1	08/30/01	08/30/01	STRAY	09/06/01	EUTH	8	8	3
:AT - FERA	A011939	1	08/30/01	08/30/01	STRAY	09/06/01	EUTH	8	8	3
:AT - FERA	A012016	1	09/01/01	09/01/01	STRAY	09/08/01	EUTH	8	8	3
:AT - FERA	A012119	1	09/05/01	09/05/01	STRAY	09/12/01	EUTH	8	8	3
:AT - FERA	A012255	1	09/08/01	09/08/01	STRAY	09/15/01	EUTH	8	8	3
:AT - FERA	A012549	1	09/27/01	09/27/01	STRAY	10/04/01	EUTH	8	8	3
:AT - FERA	A012552	1	09/27/01	09/27/01	STRAY	10/04/01	EUTH	8	8	3
:AT - FERA	A012877	1	10/10/01	10/10/01	STRAY	10/17/01	EUTH	8	8	3
:AT - FERA	A012961	1	10/18/01	10/18/01	OWNER SUR	10/25/01	EUTH	8	8	0
:AT - FERA	A012953	1	10/18/01	10/18/01	STRAY	10/25/01	EUTH	8	8	3
:AT - FERA	A012959	1	10/18/01	10/18/01	STRAY	10/25/01	EUTH	8	8	3
:AT - FERA	A013063	1	10/24/01	10/24/01	STRAY	10/31/01	EUTH	8	8	3
:AT - FERA	A013068	1	10/24/01	10/24/01	STRAY	10/31/01	EUTH	8	8	3
:AT - FERA	A013073	1	10/24/01	10/24/01	STRAY	10/31/01	EUTH	8	8	3
:AT - FERA	A013147	1	10/30/01	10/30/01	STRAY	11/06/01	EUTH	8	8	3
:AT - FERA	A013150	1	10/30/01	10/30/01	STRAY	11/06/01	EUTH	8	8	3
:AT - FERA	A013164	1	10/30/01	10/30/01	STRAY	11/06/01	EUTH	8	8	3
:AT - FERA	A013311	1	11/08/01	11/08/01	STRAY	11/15/01	EUTH	8	8	3
:AT - FERA	A013319	1	11/09/01	11/09/01	STRAY	11/16/01	EUTH	8	8	3
:AT - FERA	A013591	1	11/20/01	11/20/01	STRAY	11/27/01	EUTH	8	8	3
:AT - FERA	A013592	1	11/20/01	11/20/01	STRAY	11/27/01	EUTH	8	8	3
:AT - FERA	A013593	1	11/20/01	11/20/01	STRAY	11/27/01	EUTH	8	8	3
:AT - FERA	A013595	1	11/20/01	11/20/01	STRAY	11/27/01	EUTH	8	8	3
:AT - FERA	A013604	1	11/20/01	11/20/01	STRAY	11/27/01	EUTH	8	8	3
:AT - FERA	A013696	1	11/27/01	11/27/01	STRAY	12/04/01	EUTH	8	8	3
:AT - FERA	A013698	1	11/27/01	11/27/01	STRAY	12/04/01	EUTH	8	8	3
:AT - FERA	A013706	1	11/27/01	11/27/01	STRAY	12/04/01	EUTH	8	8	3
:AT - FERA	A013713	1	11/28/01	11/28/01	STRAY	12/05/01	EUTH	8	8	3
:AT - FERA	A013828	1	12/05/01	12/05/01	STRAY	12/12/01	EUTH	8	8	3
:AT - FERA	A013829	1	12/05/01	12/05/01	STRAY	12/12/01	EUTH	8	8	3
:AT - FERA	A013946	1	12/11/01	12/11/01	STRAY	12/18/01	EUTH	8	8	3
:AT - FERA	A014080	1	12/19/01	12/19/01	STRAY	12/26/01	EUTH	8	8	3
:AT - FERA	A014082	1	12/19/01	12/19/01	STRAY	12/26/01	EUTH	8	8	3
:AT - FERA	A014141	1	12/26/01	12/26/01	STRAY	01/02/02	EUTH	8	8	3

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J=(g)-(e)+1	(k)
:AT - FERA	A014146	1	12/26/01	12/26/01	STRAY	01/02/02	EUTH	8	8	3
:AT - FERA	A014201	1	12/28/01	12/28/01	STRAY	01/04/02	EUTH	8	8	3
:AT - FERA	A014378	1	01/10/02	01/10/02	STRAY	01/17/02	EUTH	8	8	3
:AT - FERA	A014382	1	01/10/02	01/10/02	STRAY	01/17/02	EUTH	8	8	3
:AT - FERA	A014383	1	01/10/02	01/10/02	STRAY	01/17/02	EUTH	8	8	3
:AT - FERA	A014566	1	01/24/02	01/24/02	STRAY	01/31/02	EUTH	8	8	3
:AT - FERA	A014670	1	02/01/02	02/01/02	STRAY	02/08/02	EUTH	8	8	3
:AT - FERA	A014672	1	02/01/02	02/01/02	STRAY	02/08/02	EUTH	8	8	3
:AT - FERA	A014673	1	02/01/02	02/01/02	STRAY	02/08/02	EUTH	8	8	3
:AT - FERA	A014956	1	02/14/02	02/14/02	STRAY	02/21/02	EUTH	8	8	3
:AT - FERA	A015192	1	02/23/02	02/23/02	STRAY	03/02/02	EUTH	8	8	3
:AT - FERA	A015193	1	02/23/02	02/23/02	STRAY	03/02/02	EUTH	8	8	3
:AT - FERA	A015283	1	02/28/02	02/28/02	STRAY	03/07/02	EUTH	8	8	3
:AT - FERA	A015624	1	03/19/02	03/19/02	STRAY	03/26/02	EUTH	8	8	3
:AT - FERA	A016006	1	04/04/02	04/04/02	STRAY	04/11/02	EUTH	8	8	3
:AT - FERA	A016013	1	04/04/02	04/04/02	STRAY	04/11/02	EUTH	8	8	3
:AT - FERA	A016145	1	04/11/02	04/11/02	STRAY	04/18/02	EUTH	8	8	3
:AT - FERA	A016220	1	04/16/02	04/16/02	STRAY	04/23/02	EUTH	8	8	3
:AT - FERA	A016231	1	04/16/02	04/16/02	STRAY	04/23/02	EUTH	8	8	3
:AT - FERA	A016350	1	04/24/02	04/24/02	STRAY	05/01/02	EUTH	8	8	3
:AT - FERA	A016356	1	04/24/02	04/24/02	STRAY	05/01/02	EUTH	8	8	3
:AT - FERA	A016743	1	05/13/02	05/13/02	STRAY	05/20/02	EUTH	8	8	3
:AT - FERA	A016898	1	05/18/02	05/18/02	STRAY	05/25/02	EUTH	8	8	3
:AT - FERA	A016972	1	05/22/02	05/22/02	STRAY	05/29/02	EUTH	8	8	3
:AT - FERA	A017086	1	05/28/02	05/28/02	STRAY	06/04/02	EUTH	8	8	3
:AT - FERA	A017087	1	05/28/02	05/28/02	STRAY	06/04/02	EUTH	8	8	3
:AT - FERA	A017088	1	05/28/02	05/28/02	STRAY	06/04/02	EUTH	8	8	3
:AT - FERA	A017107	1	05/28/02	05/28/02	STRAY	06/04/02	EUTH	8	8	3
:AT - FERA	A017212	1	06/01/02	06/01/02	STRAY	06/08/02	EUTH	8	8	3
:AT - FERA	A017219	1	06/01/02	06/01/02	STRAY	06/08/02	EUTH	8	8	3
:AT - FERA	A017220	1	06/01/02	06/01/02	STRAY	06/08/02	EUTH	8	8	3
:AT - FERA	A017333	1	06/06/02	06/06/02	STRAY	06/13/02	EUTH	8	8	3
:AT - FERA	A017345	1	06/06/02	06/06/02	STRAY	06/13/02	EUTH	8	8	3
:AT - FERA	A017526	1	06/14/02	06/14/02	STRAY	06/21/02	EUTH	8	8	3
:AT - FERA	A017528	1	06/14/02	06/14/02	STRAY	06/21/02	EUTH	8	8	3
:AT - FERA	A017529	1	06/14/02	06/14/02	STRAY	06/21/02	EUTH	8	8	3
:AT - FERA	A017624	1	06/18/02	06/18/02	STRAY	06/25/02	EUTH	8	8	3
:AT - FERA	A017634	1	06/18/02	06/18/02	STRAY	06/25/02	EUTH	8	8	3
:AT - FERA	A017639	1	06/18/02	06/18/02	STRAY	06/25/02	EUTH	8	8	3
:AT - FERA	A010515	1	07/04/01	07/04/01	STRAY	07/12/01	EUTH	9	9	3
:AT - FERA	A010526	1	07/06/01	07/06/01	STRAY	07/14/01	EUTH	9	9	3
:AT - FERA	A011009	1	07/25/01	07/25/01	STRAY	08/02/01	EUTH	9	9	3
:AT - FERA	A011010	1	07/25/01	07/25/01	STRAY	08/02/01	EUTH	9	9	3
:AT - FERA	A011016	1	07/25/01	07/25/01	STRAY	08/02/01	EUTH	9	9	3
:AT - FERA	A011293	1	08/02/01	08/02/01	STRAY	08/10/01	EUTH	9	9	3
:AT - FERA	A011689	1	08/18/01	08/18/01	STRAY	08/26/01	EUTH	9	9	3
:AT - FERA	A011922	1	08/29/01	08/29/01	STRAY	09/06/01	EUTH	9	9	3
:AT - FERA	A011957	1	08/31/01	08/31/01	STRAY	09/08/01	EUTH	9	9	3
:AT - FERA	A012080	1	09/04/01	09/04/01	STRAY	09/12/01	EUTH	9	9	3
:AT - FERA	A012165	1	09/07/01	09/07/01	STRAY	09/15/01	EUTH	9	9	3
:AT - FERA	A012166	1	09/07/01	09/07/01	STRAY	09/15/01	EUTH	9	9	3
:AT - FERA	A012243	1	09/11/01	09/11/01	STRAY	09/19/01	EUTH	9	9	3
:AT - FERA	A012293	1	09/13/01	09/13/01	STRAY	09/21/01	EUTH	9	9	3
:AT - FERA	A012966	1	10/18/01	10/18/01	STRAY	10/26/01	EUTH	9	9	3
:AT - FERA	A013044	1	10/23/01	10/23/01	STRAY	10/31/01	EUTH	9	9	3
:AT - FERA	A013807	1	12/04/01	12/04/01	STRAY	12/12/01	EUTH	9	9	3
:AT - FERA	A013966	1	12/13/01	12/13/01	STRAY	12/21/01	EUTH	9	9	3
:AT - FERA	A014069	1	12/18/01	12/18/01	STRAY	12/26/01	EUTH	9	9	3
:AT - FERA	A014665	1	01/31/02	01/31/02	STRAY	02/08/02	EUTH	9	9	3
:AT - FERA	A015424	1	03/09/02	03/09/02	STRAY	03/17/02	EUTH	9	9	3
:AT - FERA	A015603	1	03/18/02	03/18/02	STRAY	03/26/02	EUTH	9	9	3
:AT - FERA	A015905	1	03/28/02	03/28/02	STRAY	04/05/02	EUTH	9	9	3
:AT - FERA	A015906	1	03/28/02	03/28/02	STRAY	04/05/02	EUTH	9	9	3
:AT - FERA	A015998	1	04/03/02	04/03/02	STRAY	04/11/02	EUTH	9	9	3
:AT - FERA	A016123	1	04/10/02	04/10/02	STRAY	04/18/02	EUTH	9	9	3
:AT - FERA	A016864	1	05/17/02	05/17/02	STRAY	05/25/02	EUTH	9	9	3
:AT - FERA	A017074	1	05/27/02	05/27/02	STRAY	06/04/02	EUTH	9	9	3
:AT - FERA	A017222	1	06/01/02	06/01/02	STRAY	06/09/02	EUTH	9	9	3
:AT - FERA	A017361	1	06/07/02	06/07/02	STRAY	06/15/02	EUTH	9	9	3
:AT - FERA	A017603	1	06/17/02	06/17/02	STRAY	06/25/02	EUTH	9	9	3
:AT - FERA	A017604	1	06/17/02	06/17/02	STRAY	06/25/02	EUTH	9	9	3
:AT - FERA	A010285	1	06/26/01	07/01/01	STRAY	07/05/01	EUTH	10	5	3
:AT - FERA	A010286	1	06/26/01	07/01/01	STRAY	07/05/01	EUTH	10	5	3
:AT - FERA	A010287	1	06/26/01	07/01/01	STRAY	07/05/01	EUTH	10	5	3
:AT - FERA	A010462	1	07/03/01	07/03/01	STRAY	07/12/01	EUTH	10	10	3
:AT - FERA	A010465	1	07/03/01	07/03/01	STRAY	07/12/01	EUTH	10	10	3

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J = (g)-(e)+1	(k)
:AT - FERA	A010972	1	07/24/01	07/24/01	STRAY	08/02/01	EUTH	10	10	3
:AT - FERA	A010993	1	07/24/01	07/24/01	STRAY	08/02/01	EUTH	10	10	3
:AT - FERA	A011152	1	07/31/01	07/31/01	STRAY	08/09/01	EUTH	10	10	3
:AT - FERA	A011157	1	07/31/01	07/31/01	STRAY	08/09/01	EUTH	10	10	3
:AT - FERA	A011165	1	07/31/01	07/31/01	STRAY	08/09/01	EUTH	10	10	3
:AT - FERA	A011166	1	07/31/01	07/31/01	STRAY	08/09/01	EUTH	10	10	3
:AT - FERA	A011167	1	07/31/01	07/31/01	STRAY	08/09/01	EUTH	10	10	3
:AT - FERA	A011170	1	07/31/01	07/31/01	STRAY	08/09/01	EUTH	10	10	3
:AT - FERA	A011787	1	08/23/01	08/23/01	STRAY	09/01/01	EUTH	10	10	3
:AT - FERA	A011877	1	08/28/01	08/28/01	STRAY	09/06/01	EUTH	10	10	3
:AT - FERA	A012133	1	09/06/01	09/06/01	STRAY	09/15/01	EUTH	10	10	3
:AT - FERA	A012162	1	09/06/01	09/06/01	STRAY	09/15/01	EUTH	10	10	3
:AT - FERA	A012571	1	09/28/01	09/28/01	STRAY	10/07/01	EUTH	10	10	3
:AT - FERA	A012573	1	09/28/01	09/28/01	STRAY	10/07/01	EUTH	10	10	3
:AT - FERA	A013399	1	11/12/01	11/12/01	STRAY	11/21/01	EUTH	10	10	3
:AT - FERA	A013563	1	11/18/01	11/18/01	STRAY	11/27/01	EUTH	10	10	3
:AT - FERA	A013792	1	12/03/01	12/03/01	STRAY	12/12/01	EUTH	10	10	3
:AT - FERA	A013795	1	12/03/01	12/03/01	STRAY	12/12/01	EUTH	10	10	3
:AT - FERA	A013796	1	12/03/01	12/03/01	STRAY	12/12/01	EUTH	10	10	3
:AT - FERA	A015229	1	02/26/02	02/26/02	STRAY	03/07/02	EUTH	10	10	3
:AT - FERA	A015599	1	03/17/02	03/17/02	STRAY	03/26/02	EUTH	10	10	3
:AT - FERA	A015898	1	03/27/02	03/27/02	STRAY	04/05/02	EUTH	10	10	3
:AT - FERA	A015977	1	04/02/02	04/02/02	STRAY	04/11/02	EUTH	10	10	3
:AT - FERA	A016099	1	04/09/02	04/09/02	STRAY	04/18/02	EUTH	10	10	3
:AT - FERA	A016310	1	04/22/02	04/22/02	STRAY	05/01/02	EUTH	10	10	3
:AT - FERA	A016472	1	04/29/02	04/29/02	STRAY	05/08/02	EUTH	10	10	3
:AT - FERA	A016643	1	04/29/02	04/29/02	STRAY	05/08/02	EUTH	10	10	3
:AT - FERA	A016645	1	04/29/02	04/29/02	STRAY	05/08/02	EUTH	10	10	3
:AT - FERA	A016646	1	04/29/02	04/29/02	STRAY	05/08/02	EUTH	10	10	3
:AT - FERA	A016500	1	04/30/02	04/30/02	OWNER SUR	05/09/02	EUTH	10	10	0
:AT - FERA	A016841	1	05/16/02	05/16/02	STRAY	05/25/02	EUTH	10	10	3
:AT - FERA	A016965	1	05/22/02	05/22/02	STRAY	05/31/02	EUTH	10	10	3
:AT - FERA	A016966	1	05/22/02	05/22/02	STRAY	05/31/02	EUTH	10	10	3
:AT - FERA	A017148	1	05/30/02	05/30/02	STRAY	06/08/02	EUTH	10	10	3
:AT - FERA	A017161	1	05/30/02	05/30/02	STRAY	06/08/02	EUTH	10	10	3
:AT - FERA	A017186	1	05/31/02	05/31/02	STRAY	06/09/02	EUTH	10	10	3
:AT - FERA	A017206	1	05/31/02	05/31/02	STRAY	06/09/02	EUTH	10	10	3
:AT - FERA	A017593	1	06/16/02	06/16/02	STRAY	06/25/02	EUTH	10	10	3
:AT - FERA	A010988	1	07/23/01	07/23/01	STRAY	08/02/01	EUTH	11	11	3
:AT - FERA	A011105	5	07/29/01	07/29/01	STRAY	08/08/01	EUTH	11	11	15
:AT - FERA	A011142	1	07/30/01	07/30/01	STRAY	08/09/01	EUTH	11	11	3
:AT - FERA	A011346	1	08/06/01	08/06/01	STRAY	08/16/01	EUTH	11	11	3
:AT - FERA	A011771	1	08/22/01	08/22/01	STRAY	09/01/01	EUTH	11	11	3
:AT - FERA	A012114	1	09/05/01	09/05/01	STRAY	09/15/01	EUTH	11	11	3
:AT - FERA	A012116	1	09/05/01	09/05/01	STRAY	09/15/01	EUTH	11	11	3
:AT - FERA	A012899	1	10/15/01	10/15/01	STRAY	10/25/01	EUTH	11	11	3
:AT - FERA	A013537	1	11/17/01	11/17/01	STRAY	11/27/01	EUTH	11	11	3
:AT - FERA	A014686	1	02/02/02	02/02/02	STRAY	02/12/02	EUTH	11	11	3
:AT - FERA	A015533	1	03/16/02	03/16/02	STRAY	03/26/02	EUTH	11	11	3
:AT - FERA	A015539	1	03/16/02	03/16/02	STRAY	03/26/02	EUTH	11	11	3
:AT - FERA	A015540	1	03/16/02	03/16/02	STRAY	03/26/02	EUTH	11	11	3
:AT - FERA	A015875	1	03/26/02	03/26/02	STRAY	04/05/02	EUTH	11	11	3
:AT - FERA	A015876	1	03/26/02	03/26/02	STRAY	04/05/02	EUTH	11	11	3
:AT - FERA	A015877	1	03/26/02	03/26/02	STRAY	04/05/02	EUTH	11	11	3
:AT - FERA	A015880	1	03/26/02	03/26/02	STRAY	04/05/02	EUTH	11	11	3
:AT - FERA	A016291	1	04/21/02	04/21/02	STRAY	05/01/02	EUTH	11	11	3
:AT - FERA	A017178	1	05/30/02	05/30/02	STRAY	06/09/02	EUTH	11	11	3
:AT - FERA	A010662	1	07/10/01	07/10/01	STRAY	07/21/01	EUTH	12	12	3
:AT - FERA	A010950	1	07/22/01	07/22/01	STRAY	08/02/01	EUTH	12	12	3
:AT - FERA	A010951	1	07/22/01	07/22/01	STRAY	08/02/01	EUTH	12	12	3
:AT - FERA	A011106	1	07/29/01	07/29/01	STRAY	08/09/01	EUTH	12	12	3
:AT - FERA	A011735	1	08/21/01	08/21/01	STRAY	09/01/01	EUTH	12	12	3
:AT - FERA	A012186	1	09/08/01	09/08/01	STRAY	09/19/01	EUTH	12	12	3
:AT - FERA	A012878	1	10/14/01	10/14/01	STRAY	10/25/01	EUTH	12	12	3
:AT - FERA	A013362	1	11/10/01	11/10/01	STRAY	11/21/01	EUTH	12	12	3
:AT - FERA	A015380	1	03/06/02	03/06/02	STRAY	03/17/02	EUTH	12	12	3
:AT - FERA	A016756	1	05/14/02	05/14/02	STRAY	05/25/02	EUTH	12	12	3
:AT - FERA	A017098	1	05/28/02	05/28/02	STRAY	06/08/02	EUTH	12	12	3
:AT - FERA	A017375	1	06/07/02	06/07/02	STRAY	06/18/02	EUTH	12	12	3
:AT - FERA	A017376	1	06/07/02	06/07/02	STRAY	06/18/02	EUTH	12	12	3
:AT - FERA	A017540	1	06/14/02	06/14/02	STRAY	06/25/02	EUTH	12	12	3
:AT - FERA	A017578	1	06/15/02	06/15/02	STRAY	06/26/02	EUTH	12	12	3
:AT - FERA	A010916	1	07/20/01	07/20/01	STRAY	08/01/01	EUTH	13	13	3
:AT - FERA	A011094	1	07/28/01	07/28/01	STRAY	08/09/01	EUTH	13	13	3
:AT - FERA	A011096	1	07/28/01	07/28/01	STRAY	08/09/01	EUTH	13	13	3
:AT - FERA	A011099	1	07/29/01	07/29/01	STRAY	08/10/01	EUTH	13	13	3

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)*1	(k)
:AT - FERA	A013456	1	11/15/01	11/15/01	STRAY	11/27/01	EUTH	13	13	3
:AT - FERA	A013862	1	12/06/01	12/06/01	STRAY	12/18/01	EUTH	13	13	3
:AT - FERA	A015302	1	03/01/02	03/01/02	STRAY	03/13/02	EUTH	13	13	3
:AT - FERA	A015498	1	03/14/02	03/14/02	STRAY	03/26/02	EUTH	13	13	3
:AT - FERA	A017348	1	06/06/02	06/06/02	STRAY	06/18/02	EUTH	13	13	3
:AT - FERA	A011062	1	07/27/01	07/27/01	STRAY	08/09/01	EUTH	14	14	3
:AT - FERA	A013972	1	12/13/01	12/13/01	STRAY	12/26/01	EUTH	14	14	3
:AT - FERA	A013975	1	12/13/01	12/13/01	STRAY	12/26/01	EUTH	14	14	3
:AT - FERA	A016122	1	04/10/02	04/10/02	STRAY	04/23/02	EUTH	14	14	3
:AT - FERA	A013808	1	12/04/01	12/04/01	STRAY	12/18/01	EUTH	15	15	3
:AT - FERA	A011024	1	07/26/01	07/26/01	STRAY	08/10/01	EUTH	16	16	3
:AT - FERA	A012547	1	09/27/01	09/27/01	STRAY	10/12/01	EUTH	16	16	3
:AT - FERA	A012855	1	10/13/01	10/13/01	STRAY	10/28/01	EUTH	16	16	3
:AT - FERA	A017242	1	06/03/02	06/03/02	STRAY	06/18/02	EUTH	16	16	3
:AT - FERA	A012943	1	10/17/01	10/17/01	STRAY	11/02/01	EUTH	17	17	3
:AT - FERA	A010973	1	07/24/01	07/24/01	STRAY	08/10/01	EUTH	18	18	3
:AT - FERA	A010948	1	07/22/01	07/22/01	STRAY	08/09/01	EUTH	19	19	3
:AT - FERA	A011715	1	08/20/01	08/20/01	STRAY	09/07/01	EUTH	19	19	3
:AT - FERA	A010360	1	06/29/01	07/01/01	STRAY	07/18/01	EUTH	20	18	3
:AT - FERA	A010911	1	07/20/01	07/20/01	STRAY	08/09/01	EUTH	21	21	3
:AT - FERA	A017190	1	05/31/02	05/31/02	STRAY	06/21/02	EUTH	22	22	3
:AT - FERA	A011169	1	07/31/01	07/31/01	STRAY	08/23/01	EUTH	24	24	3
:AT - FERA	A015719	1	03/20/02	03/20/02	STRAY	04/12/02	EUTH	24	24	3
:AT - FERA	A010589	1	07/08/01	07/08/01	STRAY	08/02/01	EUTH	26	26	3
DOG	A014172	1	12/27/01	12/27/01	OWNER SUR	01/02/02	DIED	6	7	0
DOG	A016195	1	04/13/02	04/13/02	CONFISCATE	04/13/02	ADOPTION	1	1	0
DOG	A010640	1	07/10/01	07/10/01	STRAY	07/10/01	RELOCATE	1	1	0
DOG	A013290	1	11/07/01	11/07/01	EUTH REQ	11/07/01	RELOCATE	1	1	0
DOG	A015072	1	02/16/02	02/16/02	STRAY	02/16/02	RELOCATE	1	1	0
DOG	A010498	1	07/05/01	07/05/01	STRAY	07/05/01	RTO	1	1	0
DOG	A010527	1	07/06/01	07/06/01	OWNER SUR	07/06/01	RTO	1	1	0
DOG	A010536	1	07/06/01	07/06/01	STRAY	07/06/01	RTO	1	1	0
DOG	A010635	1	07/10/01	07/10/01	STRAY	07/10/01	RTO	1	1	0
DOG	A010743	1	07/13/01	07/13/01	STRAY	07/13/01	RTO	1	1	0
DOG	A010808	1	07/17/01	07/17/01	STRAY	07/17/01	RTO	1	1	0
DOG	A010888	1	07/20/01	07/20/01	STRAY	07/20/01	RTO	1	1	0
DOG	A011014	1	07/25/01	07/25/01	STRAY	07/25/01	RTO	1	1	0
DOG	A011300	1	08/02/01	08/02/01	STRAY	08/02/01	RTO	1	1	0
DOG	A011302	1	08/02/01	08/02/01	STRAY	08/02/01	RTO	1	1	0
DOG	A011305	1	08/03/01	08/03/01	STRAY	08/03/01	RTO	1	1	0
DOG	A011306	1	08/03/01	08/03/01	STRAY	08/03/01	RTO	1	1	0
DOG	A011447	1	08/10/01	08/10/01	STRAY	08/10/01	RTO	1	1	0
DOG	A011611	1	08/15/01	08/15/01	CONFISCATE	08/15/01	RTO	1	1	0
DOG	A011664	1	08/17/01	08/17/01	CONFISCATE	08/17/01	RTO	1	1	0
DOG	A011704	1	08/19/01	08/19/01	STRAY	08/19/01	RTO	1	1	0
DOG	A011762	1	08/22/01	08/22/01	CONFISCATE	08/22/01	RTO	1	1	0
DOG	A011837	1	08/25/01	08/25/01	STRAY	08/25/01	RTO	1	1	0
DOG	A011933	1	08/30/01	08/30/01	STRAY	08/30/01	RTO	1	1	0
DOG	A011942	1	08/30/01	08/30/01	STRAY	08/30/01	RTO	1	1	0
DOG	A012096	1	09/04/01	09/04/01	STRAY	09/04/01	RTO	1	1	0
DOG	A012265	1	09/12/01	09/12/01	STRAY	09/12/01	RTO	1	1	0
DOG	A012267	1	09/12/01	09/12/01	STRAY	09/12/01	RTO	1	1	0
DOG	A012299	1	09/14/01	09/14/01	STRAY	09/14/01	RTO	1	1	0
DOG	A012317	1	09/15/01	09/15/01	STRAY	09/15/01	RTO	1	1	0
DOG	A012356	1	09/18/01	09/18/01	STRAY	09/18/01	RTO	1	1	0
DOG	A012454	1	09/21/01	09/21/01	STRAY	09/21/01	RTO	1	1	0
DOG	A012544	1	09/27/01	09/27/01	STRAY	09/27/01	RTO	1	1	0
DOG	A012586	1	09/29/01	09/29/01	STRAY	09/29/01	RTO	1	1	0
DOG	A012587	1	09/29/01	09/29/01	STRAY	09/29/01	RTO	1	1	0
DOG	A013172	1	10/31/01	10/31/01	CONFISCATE	10/31/01	RTO	1	1	0
DOG	A013205	1	11/03/01	11/03/01	STRAY	11/03/01	RTO	1	1	0
DOG	A013231	1	11/03/01	11/03/01	STRAY	11/03/01	RTO	1	1	0
DOG	A013295	1	11/07/01	11/07/01	STRAY	11/07/01	RTO	1	1	0
DOG	A013409	1	11/13/01	11/13/01	STRAY	11/13/01	RTO	1	1	0
DOG	A013411	1	11/13/01	11/13/01	STRAY	11/13/01	RTO	1	1	0
DOG	A013420	1	11/14/01	11/14/01	STRAY	11/14/01	RTO	1	1	0
DOG	A013457	1	11/15/01	11/15/01	STRAY	11/15/01	RTO	1	1	0
DOG	A013691	1	11/27/01	11/27/01	CONFISCATE	11/27/01	RTO	1	1	0
DOG	A013692	1	11/27/01	11/27/01	CONFISCATE	11/27/01	RTO	1	1	0
DOG	A013891	1	12/07/01	12/07/01	STRAY	12/07/01	RTO	1	1	0
DOG	A013892	1	12/07/01	12/07/01	STRAY	12/07/01	RTO	1	1	0
DOG	A013955	1	12/12/01	12/12/01	STRAY	12/12/01	RTO	1	1	0
DOG	A013973	1	12/13/01	12/13/01	STRAY	12/13/01	RTO	1	1	0
DOG	A014099	1	12/20/01	12/20/01	STRAY	12/20/01	RTO	1	1	0
DOG	A014100	1	12/20/01	12/20/01	STRAY	12/20/01	RTO	1	1	0
DOG	A008080	1	12/21/01	12/21/01	STRAY	12/21/01	RTO	1	1	0

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A014217	1	12/29/01	12/29/01	STRAY	12/29/01	RTO	1	1	0
DOG	A014384	1	01/10/02	01/10/02	STRAY	01/10/02	RTO	1	1	0
DOG	A014535	1	01/22/02	01/22/02	STRAY	01/22/02	RTO	1	1	0
DOG	A014642	1	01/30/02	01/30/02	STRAY	01/30/02	RTO	1	1	0
DOG	A014657	1	01/31/02	01/31/02	STRAY	01/31/02	RTO	1	1	0
DOG	A014754	1	02/06/02	02/06/02	STRAY	02/06/02	RTO	1	1	0
DOG	A014762	1	02/06/02	02/06/02	STRAY	02/06/02	RTO	1	1	0
DOG	A014946	1	02/14/02	02/14/02	STRAY	02/14/02	RTO	1	1	0
DOG	A015210	1	02/24/02	02/24/02	OWNER SUR	02/24/02	RTO	1	1	0
DOG	A015222	1	02/26/02	02/26/02	STRAY	02/26/02	RTO	1	1	0
DOG	A015286	1	02/28/02	02/28/02	STRAY	02/28/02	RTO	1	1	0
DOG	A015303	1	03/01/02	03/01/02	STRAY	03/01/02	RTO	1	1	0
DOG	A015345	1	03/05/02	03/05/02	STRAY	03/05/02	RTO	1	1	0
DOG	A015366	1	03/05/02	03/05/02	STRAY	03/05/02	RTO	1	1	0
DOG	A015369	1	03/06/02	03/06/02	STRAY	03/06/02	RTO	1	1	0
DOG	A015645	1	03/19/02	03/19/02	STRAY	03/19/02	RTO	1	1	0
DOG	A015035	1	03/22/02	03/22/02	STRAY	03/22/02	RTO	1	1	0
DOG	A015036	1	03/22/02	03/22/02	STRAY	03/22/02	RTO	1	1	0
DOG	A015783	1	03/23/02	03/23/02	STRAY	03/23/02	RTO	1	1	0
DOG	A015913	1	03/28/02	03/28/02	STRAY	03/28/02	RTO	1	1	0
DOG	A016161	1	04/12/02	04/12/02	STRAY	04/12/02	RTO	1	1	0
DOG	A016162	1	04/12/02	04/12/02	STRAY	04/12/02	RTO	1	1	0
DOG	A016295	1	04/21/02	04/21/02	CONFISCATE	04/21/02	RTO	1	1	0
DOG	A016370	1	04/25/02	04/25/02	CONFISCATE	04/25/02	RTO	1	1	0
DOG	A016384	1	04/25/02	04/25/02	CONFISCATE	04/25/02	RTO	1	1	0
DOG	A016431	1	04/27/02	04/27/02	STRAY	04/27/02	RTO	1	1	0
DOG	A016524	1	05/01/02	05/01/02	CONFISCATE	05/01/02	RTO	1	1	0
DOG	A016521	1	05/01/02	05/01/02	STRAY	05/01/02	RTO	1	1	0
DOG	A007316	1	05/22/02	05/22/02	STRAY	05/22/02	RTO	1	1	0
DOG	A016962	1	05/22/02	05/22/02	STRAY	05/22/02	RTO	1	1	0
DOG	A017128	1	05/29/02	05/29/02	STRAY	05/29/02	RTO	1	1	0
DOG	A017395	1	06/08/02	06/08/02	STRAY	06/08/02	RTO	1	1	0
DOG	A017396	1	06/08/02	06/08/02	STRAY	06/08/02	RTO	1	1	0
DOG	A017511	1	06/13/02	06/13/02	STRAY	06/13/02	RTO	1	1	0
DOG	A017560	1	06/15/02	06/15/02	STRAY	06/15/02	RTO	1	1	0
DOG	A017670	1	06/19/02	06/19/02	STRAY	06/19/02	RTO	1	1	0
DOG	A017828	1	06/25/02	06/25/02	STRAY	06/25/02	RTO	1	1	0
DOG	A017834	1	06/25/02	06/25/02	STRAY	06/25/02	RTO	1	1	0
DOG	A017835	1	06/25/02	06/25/02	STRAY	06/25/02	RTO	1	1	0
DOG	A017937	1	06/29/02	06/29/02	STRAY	06/29/02	RTO	1	1	0
DOG	A014732	1	02/05/02	02/05/02	OWNER SUR	02/05/02	TRANSFER	1	1	0
DOG	A010437	1	07/02/01	07/02/01	STRAY	07/03/01	RTO	2	2	0
DOG	A010443	1	07/02/01	07/02/01	STRAY	07/03/01	RTO	2	2	0
DOG	A010491	1	07/04/01	07/04/01	STRAY	07/05/01	RTO	2	2	0
DOG	A010493	1	07/05/01	07/05/01	STRAY	07/06/01	RTO	2	2	0
DOG	A010509	1	07/05/01	07/05/01	STRAY	07/06/01	RTO	2	2	0
DOG	A010513	1	07/05/01	07/05/01	STRAY	07/06/01	RTO	2	2	0
DOG	A010539	1	07/06/01	07/06/01	CONFISCATE	07/07/01	RTO	2	2	0
DOG	A010651	1	07/10/01	07/10/01	STRAY	07/11/01	RTO	2	2	0
DOG	A010652	1	07/10/01	07/10/01	STRAY	07/11/01	RTO	2	2	0
DOG	A010799	1	07/16/01	07/16/01	STRAY	07/17/01	RTO	2	2	0
DOG	A010875	1	07/18/01	07/18/01	STRAY	07/19/01	RTO	2	2	0
DOG	A010903	1	07/20/01	07/20/01	STRAY	07/21/01	RTO	2	2	0
DOG	A010904	1	07/20/01	07/20/01	STRAY	07/21/01	RTO	2	2	0
DOG	A011081	1	07/27/01	07/27/01	STRAY	07/28/01	RTO	2	2	0
DOG	A011082	1	07/27/01	07/27/01	STRAY	07/28/01	RTO	2	2	0
DOG	A011118	1	07/30/01	07/30/01	STRAY	07/31/01	RTO	2	2	0
DOG	A011119	1	07/30/01	07/30/01	STRAY	07/31/01	RTO	2	2	0
DOG	A011356	1	08/06/01	08/06/01	STRAY	08/07/01	RTO	2	2	0
DOG	A011438	1	08/09/01	08/09/01	STRAY	08/10/01	RTO	2	2	0
DOG	A011621	1	08/15/01	08/15/01	STRAY	08/16/01	RTO	2	2	0
DOG	A011680	1	08/17/01	08/17/01	STRAY	08/18/01	RTO	2	2	0
DOG	A011711	1	08/20/01	08/20/01	STRAY	08/21/01	RTO	2	2	0
DOG	A011745	1	08/21/01	08/21/01	STRAY	08/22/01	RTO	2	2	0
DOG	A011747	1	08/21/01	08/21/01	STRAY	08/22/01	RTO	2	2	0
DOG	A011436	1	08/22/01	08/22/01	STRAY	08/23/01	RTO	2	2	0
DOG	A011793	1	08/23/01	08/23/01	STRAY	08/24/01	RTO	2	2	0
DOG	A011972	1	08/31/01	08/31/01	STRAY	09/01/01	RTO	2	2	0
DOG	A012261	1	09/12/01	09/12/01	CONFISCATE	09/13/01	RTO	2	2	0
DOG	A012262	1	09/12/01	09/12/01	CONFISCATE	09/13/01	RTO	2	2	0
DOG	A012296	1	09/14/01	09/14/01	OWNER SUR	09/15/01	ADOPTION	2	2	0
DOG	A012522	1	09/25/01	09/25/01	STRAY	09/26/01	RTO	2	2	0
DOG	A012525	1	09/25/01	09/25/01	STRAY	09/26/01	RTO	2	2	0
DOG	A012529	1	09/26/01	09/26/01	STRAY	09/27/01	RTO	2	2	0
DOG	A012640	1	10/02/01	10/02/01	STRAY	10/03/01	RTO	2	2	0
DOG	A012823	1	10/11/01	10/11/01	STRAY	10/12/01	RTO	2	2	0

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A012824	1	10/11/01	10/11/01	STRAY	10/12/01	RTO	2	2	0
DOG	A012849	1	10/12/01	10/12/01	STRAY	10/13/01	RTO	2	2	0
DOG	A012884	1	10/15/01	10/15/01	CONFISCATE	10/16/01	RTO	2	2	0
DOG	A012882	1	10/15/01	10/15/01	STRAY	10/16/01	RTO	2	2	0
DOG	A012883	1	10/15/01	10/15/01	STRAY	10/16/01	RTO	2	2	0
DOG	A012885	1	10/15/01	10/15/01	STRAY	10/16/01	RTO	2	2	0
DOG	A012911	1	10/16/01	10/16/01	STRAY	10/17/01	RTO	2	2	0
DOG	A013075	1	10/25/01	10/25/01	STRAY	10/26/01	RTO	2	2	0
DOG	A013141	1	10/29/01	10/29/01	STRAY	10/30/01	RTO	2	2	0
DOG	A013166	1	10/30/01	10/30/01	STRAY	10/31/01	RTO	2	2	0
DOG	A013167	1	10/31/01	10/31/01	STRAY	11/01/01	RTO	2	2	0
DOG	A013239	1	11/04/01	11/04/01	STRAY	11/05/01	EUTH	2	2	0
DOG	A013286	1	11/07/01	11/07/01	STRAY	11/08/01	RTO	2	2	0
DOG	A013330	1	11/09/01	11/09/01	STRAY	11/10/01	RTO	2	2	0
DOG	A013410	1	11/13/01	11/13/01	STRAY	11/14/01	RTO	2	2	0
DOG	A013413	1	11/13/01	11/13/01	STRAY	11/14/01	RTO	2	2	0
DOG	A013423	1	11/14/01	11/14/01	STRAY	11/15/01	RTO	2	2	0
DOG	A013600	1	11/20/01	11/20/01	STRAY	11/21/01	RTO	2	2	0
DOG	A013603	1	11/20/01	11/20/01	STRAY	11/21/01	RTO	2	2	0
DOG	A013738	1	11/28/01	11/28/01	STRAY	11/29/01	RTO	2	2	0
DOG	A013745	1	11/29/01	11/29/01	STRAY	11/30/01	EUTH	2	2	0
DOG	A013788	1	12/03/01	12/03/01	STRAY	12/04/01	RTO	2	2	0
DOG	A013818	1	12/04/01	12/04/01	OWNER SUR	12/05/01	RTO	2	2	0
DOG	A013871	1	12/06/01	12/06/01	STRAY	12/07/01	RTO	2	2	0
DOG	A013903	1	12/07/01	12/07/01	STRAY	12/08/01	RTO	2	2	0
DOG	A013935	1	12/10/01	12/10/01	STRAY	12/11/01	RTO	2	2	0
DOG	A013943	1	12/11/01	12/11/01	STRAY	12/12/01	RTO	2	2	0
DOG	A013971	1	12/13/01	12/13/01	STRAY	12/14/01	RTO	2	2	0
DOG	A014048	1	12/17/01	12/17/01	STRAY	12/18/01	RTO	2	2	0
DOG	A013887	1	12/18/01	12/18/01	STRAY	12/19/01	RTO	2	2	0
DOG	A014182	1	12/27/01	12/27/01	STRAY	12/28/01	RTO	2	2	0
DOG	A014240	1	01/01/02	01/01/02	STRAY	01/02/02	RTO	2	2	0
DOG	A014262	1	01/02/02	01/02/02	OWNER SUR	01/03/02	RTO	2	2	0
DOG	A014366	1	01/09/02	01/09/02	STRAY	01/10/02	RTO	2	2	0
DOG	A014407	1	01/11/02	01/11/02	STRAY	01/12/02	RTO	2	2	0
DOG	A014486	1	01/16/02	01/16/02	CONFISCATE	01/17/02	RTO	2	2	0
DOG	A014539	1	01/22/02	01/22/02	STRAY	01/23/02	RTO	2	2	0
DOG	A014554	1	01/23/02	01/23/02	OWNER SUR	01/24/02	RTO	2	2	0
DOG	A014575	1	01/25/02	01/25/02	STRAY	01/26/02	RTO	2	2	0
DOG	A014737	1	02/05/02	02/05/02	STRAY	02/06/02	RTO	2	2	0
DOG	A014740	1	02/05/02	02/05/02	STRAY	02/06/02	RTO	2	2	0
DOG	A014747	1	02/05/02	02/05/02	STRAY	02/06/02	RTO	2	2	0
DOG	A014755	1	02/06/02	02/06/02	STRAY	02/07/02	RTO	2	2	0
DOG	A014827	1	02/08/02	02/08/02	STRAY	02/09/02	RTO	2	2	0
DOG	A015136	1	02/19/02	02/19/02	STRAY	02/20/02	RTO	2	2	0
DOG	A015217	1	02/25/02	02/25/02	CONFISCATE	02/26/02	RTO	2	2	0
DOG	A015236	1	02/26/02	02/26/02	STRAY	02/27/02	RTO	2	2	0
DOG	A015276	1	02/27/02	02/27/02	STRAY	02/28/02	RTO	2	2	0
DOG	A015304	1	03/01/02	03/01/02	STRAY	03/02/02	RTO	2	2	0
DOG	A015338	1	03/04/02	03/04/02	STRAY	03/05/02	RTO	2	2	0
DOG	A015339	1	03/04/02	03/04/02	STRAY	03/05/02	RTO	2	2	0
DOG	A015343	1	03/04/02	03/04/02	STRAY	03/05/02	RTO	2	2	0
DOG	A015358	1	03/05/02	03/05/02	STRAY	03/06/02	RTO	2	2	0
DOG	A015368	1	03/05/02	03/05/02	STRAY	03/06/02	RTO	2	2	0
DOG	A015488	1	03/13/02	03/13/02	STRAY	03/14/02	RTO	2	2	0
DOG	A015494	1	03/18/02	03/18/02	STRAY	03/19/02	RTO	2	2	0
DOG	A001499	1	03/26/02	03/26/02	STRAY	03/27/02	RTO	2	2	0
DOG	A015889	1	03/26/02	03/26/02	STRAY	03/27/02	RTO	2	2	0
DOG	A015900	1	03/27/02	03/27/02	OWNER SUR	03/28/02	RTO	2	2	0
DOG	A015901	1	03/27/02	03/27/02	STRAY	03/28/02	RTO	2	2	0
DOG	A012824	1	03/28/02	03/28/02	OWNER SUR	03/29/02	RTO	2	2	0
DOG	A015989	1	04/02/02	04/02/02	STRAY	04/03/02	RTO	2	2	0
DOG	A015990	1	04/02/02	04/02/02	STRAY	04/03/02	RTO	2	2	0
DOG	A016009	1	04/04/02	04/04/02	STRAY	04/05/02	RTO	2	2	0
DOG	A016208	1	04/15/02	04/15/02	STRAY	04/16/02	RTO	2	2	0
DOG	A016217	1	04/15/02	04/15/02	STRAY	04/16/02	RTO	2	2	0
DOG	A016258	1	04/18/02	04/18/02	STRAY	04/19/02	RTO	2	2	0
DOG	A016299	1	04/22/02	04/22/02	STRAY	04/23/02	RTO	2	2	0
DOG	A016301	1	04/22/02	04/22/02	STRAY	04/23/02	RTO	2	2	0
DOG	A016341	1	04/23/02	04/23/02	OWNER SUR	04/24/02	RTO	2	2	0
DOG	A016387	1	04/25/02	04/25/02	STRAY	04/26/02	RTO	2	2	0
DOG	A015982	1	04/26/02	04/26/02	CONFISCATE	04/27/02	RTO	2	2	0
DOG	A015985	1	04/26/02	04/26/02	CONFISCATE	04/27/02	RTO	2	2	0
DOG	A012910	1	04/26/02	04/26/02	OWNER SUR	04/27/02	RTO	2	2	0
DOG	A016490	1	04/30/02	04/30/02	STRAY	05/01/02	RTO	2	2	0
DOG	A016616	1	05/06/02	05/06/02	STRAY	05/07/02	RTO	2	2	0

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(a)	(b)	(^c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A016623	1	05/06/02	05/06/02	STRAY	05/07/02	RTO	2	2	0
DOG	A016625	1	05/06/02	05/06/02	STRAY	05/07/02	RTO	2	2	0
DOG	A016661	1	05/08/02	05/08/02	STRAY	05/09/02	RTO	2	2	0
DOG	A016668	1	05/08/02	05/08/02	STRAY	05/09/02	RTO	2	2	0
DOG	A016657	1	05/08/02	05/08/02	TRANSFER	05/09/02	RTO	2	2	0
DOG	A016758	1	05/14/02	05/14/02	STRAY	05/15/02	RTO	2	2	0
DOG	A016825	1	05/16/02	05/16/02	STRAY	05/17/02	RTO	2	2	0
DOG	A016865	1	05/17/02	05/17/02	STRAY	05/18/02	RTO	2	2	0
DOG	A017108	1	05/28/02	05/28/02	STRAY	05/29/02	RTO	2	2	0
DOG	A017516	1	06/13/02	06/13/02	STRAY	06/14/02	RTO	2	2	0
DOG	A017613	1	06/17/02	06/17/02	STRAY	06/18/02	RTO	2	2	0
DOG	A017620	1	06/17/02	06/17/02	STRAY	06/18/02	RTO	2	2	0
DOG	A017691	1	06/19/02	06/19/02	STRAY	06/20/02	RTO	2	2	0
DOG	A017729	1	06/21/02	06/21/02	STRAY	06/22/02	RTO	2	2	0
DOG	A017821	1	06/25/02	06/25/02	STRAY	06/26/02	RTO	2	2	0
DOG	A017832	1	06/25/02	06/25/02	STRAY	06/26/02	RTO	2	2	0
DOG	A010402	1	07/01/01	07/01/01	STRAY	07/03/01	RTO	3	3	0
DOG	A010403	1	07/01/01	07/01/01	STRAY	07/03/01	RTO	3	3	0
DOG	A010404	1	07/01/01	07/01/01	STRAY	07/03/01	RTO	3	3	0
DOG	A010414	1	07/01/01	07/01/01	STRAY	07/03/01	RTO	3	3	0
DOG	A010428	1	07/01/01	07/01/01	STRAY	07/03/01	RTO	3	3	0
DOG	A009950	1	07/06/01	07/06/01	EUTH REQ	07/08/01	EUTH	3	3	0
DOG	A010586	1	07/08/01	07/08/01	STRAY	07/10/01	RTO	3	3	0
DOG	A010670	1	07/11/01	07/11/01	STRAY	07/13/01	RTO	3	3	0
DOG	A010774	1	07/15/01	07/15/01	STRAY	07/17/01	RTO	3	3	0
DOG	A010775	1	07/15/01	07/15/01	STRAY	07/17/01	RTO	3	3	0
DOG	A010953	1	07/23/01	07/23/01	STRAY	07/25/01	RTO	3	3	0
DOG	A011505	1	08/12/01	08/12/01	STRAY	08/14/01	RTO	3	3	0
DOG	A011703	1	08/19/01	08/19/01	STRAY	08/21/01	RTO	3	3	0
DOG	A011754	1	08/22/01	08/22/01	STRAY	08/24/01	RTO	3	3	0
DOG	A011853	1	08/26/01	08/26/01	STRAY	08/28/01	RTO	3	3	0
DOG	A012776	1	10/09/01	10/09/01	OWNER SUR	10/11/01	ADOPTION	3	3	0
DOG	A012974	1	10/17/01	10/17/01	STRAY	10/19/01	RTO	3	3	0
DOG	A012964	1	10/18/01	10/18/01	STRAY	10/20/01	RTO	3	3	0
DOG	A013137	1	10/29/01	10/29/01	STRAY	10/31/01	RTO	3	3	0
DOG	A013138	1	10/29/01	10/29/01	STRAY	10/31/01	RTO	3	3	0
DOG	A012828	1	10/30/01	10/30/01	RETURN	11/01/01	EUTH	3	3	0
DOG	A013248	1	11/05/01	11/05/01	OWNER SUR	11/07/01	RTO	3	3	0
DOG	A013560	1	11/18/01	11/18/01	STRAY	11/20/01	RTO	3	3	0
DOG	A013561	1	11/18/01	11/18/01	STRAY	11/20/01	RTO	3	3	0
DOG	A014318	1	01/06/02	01/06/02	STRAY	01/08/02	RTO	3	3	0
DOG	A014607	1	01/28/02	01/28/02	STRAY	01/30/02	RTO	3	3	0
DOG	A014635	1	01/29/02	01/29/02	STRAY	01/31/02	RTO	3	3	0
DOG	A014778	1	02/07/02	02/07/02	STRAY	02/09/02	RTO	3	3	0
DOG	A014794	1	02/07/02	02/07/02	STRAY	02/09/02	RTO	3	3	0
DOG	A014798	1	02/07/02	02/07/02	STRAY	02/09/02	RTO	3	3	0
DOG	A007766	1	02/13/02	02/13/02	STRAY	02/15/02	RTO	3	3	0
DOG	A007769	1	02/13/02	02/13/02	STRAY	02/15/02	RTO	3	3	0
DOG	A015337	1	03/03/02	03/03/02	STRAY	03/05/02	EUTH	3	3	0
DOG	A015377	1	03/06/02	03/06/02	STRAY	03/08/02	RTO	3	3	0
DOG	A015494	1	03/13/02	03/13/02	STRAY	03/15/02	RTO	3	3	0
DOG	A015865	1	03/24/02	03/24/02	STRAY	03/26/02	RTO	3	3	0
DOG	A015874	1	03/25/02	03/25/02	OWNER SUR	03/27/02	EUTH	3	3	0
DOG	A015885	1	03/26/02	03/26/02	STRAY	03/28/02	RTO	3	3	0
DOG	A015902	1	03/27/02	03/27/02	STRAY	03/29/02	RTO	3	3	0
DOG	A016103	1	04/09/02	04/09/02	STRAY	04/11/02	EUTH	3	3	0
DOG	A006572	1	04/16/02	04/16/02	OWNER SUR	04/18/02	EUTH	3	3	0
DOG	A016294	1	04/21/02	04/21/02	STRAY	04/23/02	RTO	3	3	0
DOG	A016463	1	04/28/02	04/28/02	STRAY	04/30/02	RTO	3	3	0
DOG	A016718	1	05/12/02	05/12/02	STRAY	05/14/02	RTO	3	3	0
DOG	A016839	1	05/16/02	05/16/02	STRAY	05/18/02	RTO	3	3	0
DOG	A016967	1	05/22/02	05/22/02	STRAY	05/24/02	RTO	3	3	0
DOG	A016987	1	05/23/02	05/23/02	STRAY	05/25/02	RTO	3	3	0
DOG	A017233	1	06/02/02	06/02/02	STRAY	06/04/02	RTO	3	3	0
DOG	A017327	1	06/05/02	06/05/02	STRAY	06/07/02	RTO	3	3	0
DOG	A017600	1	06/17/02	06/17/02	STRAY	06/19/02	RTO	3	3	0
DOG	A017769	1	06/23/02	06/23/02	STRAY	06/25/02	ADOPTION	3	3	0
DOG	A017770	1	06/23/02	06/23/02	STRAY	06/25/02	ADOPTION	3	3	0
DOG	A017771	1	06/23/02	06/23/02	STRAY	06/25/02	ADOPTION	3	3	0
DOG	A017760	1	06/23/02	06/23/02	STRAY	06/25/02	RTO	3	3	0
DOG	A010397	1	06/30/01	07/01/01	CONFISCATE	07/03/01	RTO	4	3	0
DOG	A010479	1	07/03/01	07/03/01	STRAY	07/06/01	RTO	4	4	0
DOG	A010548	1	07/07/01	07/07/01	STRAY	07/10/01	RTO	4	4	0
DOG	A010552	1	07/07/01	07/07/01	STRAY	07/10/01	RTO	4	4	0
DOG	A010578	1	07/07/01	07/07/01	STRAY	07/10/01	RTO	4	4	0
DOG	A010675	1	07/11/01	07/11/01	OWNER SUR	07/14/01	ADOPTION	4	4	0

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(a)	(b)	(^c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)*1	(k)
DOG	A010942	1	07/21/01	07/21/01	STRAY	07/24/01	RTO	4	4	0
DOG	A011374	1	08/07/01	08/07/01	OWNER SUR	08/10/01	EUTH	4	4	0
DOG	A011414	1	08/08/01	08/08/01	STRAY	08/11/01	ADOPTION	4	4	0
DOG	A010108	1	08/15/01	08/15/01	OWNER SUR	08/18/01	EUTH	4	4	0
DOG	A010109	1	08/15/01	08/15/01	OWNER SUR	08/18/01	EUTH	4	4	0
DOG	A012022	1	09/01/01	09/01/01	STRAY	09/04/01	RTO	4	4	0
DOG	A011773	1	09/22/01	09/22/01	RETURN	09/25/01	RTO	4	4	0
DOG	A012480	1	09/22/01	09/22/01	STRAY	09/25/01	RTO	4	4	0
DOG	A012482	1	09/22/01	09/22/01	STRAY	09/25/01	RTO	4	4	0
DOG	A012483	1	09/22/01	09/22/01	STRAY	09/25/01	RTO	4	4	0
DOG	A012542	1	09/26/01	09/26/01	OWNER SUR	09/29/01	EUTH	4	4	0
DOG	A012096	1	09/29/01	09/29/01	RETURN	10/02/01	ADOPTION	4	4	0
DOG	A012602	1	09/29/01	09/29/01	STRAY	10/02/01	RTO	4	4	0
DOG	A012782	1	10/09/01	10/09/01	OWNER SUR	10/12/01	EUTH	4	4	0
DOG	A012770	1	10/09/01	10/09/01	STRAY	10/12/01	RTO	4	4	0
DOG	A012876	1	10/13/01	10/13/01	STRAY	10/16/01	RTO	4	4	0
DOG	A013005	1	10/20/01	10/20/01	STRAY	10/23/01	RTO	4	4	0
DOG	A013072	1	10/24/01	10/24/01	STRAY	10/27/01	RTO	4	4	0
DOG	A013106	1	10/27/01	10/27/01	OWNER SUR	10/30/01	RTO	4	4	0
DOG	A013125	1	10/28/01	10/28/01	OWNER SUR	10/31/01	RTO	4	4	0
DOG	A007766	1	11/06/01	11/06/01	STRAY	11/09/01	RTO	4	4	0
DOG	A013441	1	11/14/01	11/14/01	OWNER SUR	11/17/01	RTO	4	4	0
DOG	A013444	1	11/14/01	11/14/01	STRAY	11/17/01	RTO	4	4	0
DOG	A013446	1	11/14/01	11/14/01	STRAY	11/17/01	RTO	4	4	0
DOG	A013558	1	11/17/01	11/17/01	CONFISCATE	11/20/01	RTO	4	4	0
DOG	A013773	1	12/01/01	12/01/01	STRAY	12/04/01	RTO	4	4	0
DOG	A014128	1	12/23/01	12/23/01	STRAY	12/26/01	RTO	4	4	0
DOG	A014136	1	12/26/01	12/26/01	OWNER SUR	12/29/01	ADOPTION	4	4	0
DOG	A013821	1	12/26/01	12/26/01	RETURN	12/29/01	EUTH	4	4	0
DOG	A014368	1	01/09/02	01/09/02	OWNER SUR	01/12/02	ADOPTION	4	4	0
DOG	A014361	1	01/09/02	01/09/02	OWNER SUR	01/12/02	EUTH	4	4	0
DOG	A014516	1	01/19/02	01/19/02	STRAY	01/22/02	RTO	4	4	0
DOG	A014684	1	02/02/02	02/02/02	CONFISCATE	02/05/02	RTO	4	4	0
DOG	A014742	1	02/05/02	02/05/02	STRAY	02/08/02	RTO	4	4	0
DOG	A014763	1	02/06/02	02/06/02	STRAY	02/09/02	RTO	4	4	0
DOG	A015202	1	02/23/02	02/23/02	STRAY	02/26/02	RTO	4	4	0
DOG	A015425	1	03/09/02	03/09/02	STRAY	03/12/02	RTO	4	4	0
DOG	A015428	1	03/09/02	03/09/02	STRAY	03/12/02	RTO	4	4	0
DOG	A015548	1	03/16/02	03/16/02	STRAY	03/19/02	RTO	4	4	0
DOG	A015674	1	03/19/02	03/19/02	STRAY	03/22/02	RTO	4	4	0
DOG	A015784	1	03/23/02	03/23/02	STRAY	03/26/02	RTO	4	4	0
DOG	A015982	1	04/02/02	04/02/02	CONFISCATE	04/05/02	RTO	4	4	0
DOG	A015985	1	04/02/02	04/02/02	CONFISCATE	04/05/02	RTO	4	4	0
DOG	A016285	1	04/20/02	04/20/02	STRAY	04/23/02	RTO	4	4	0
DOG	A016339	1	04/23/02	04/23/02	OWNER SUR	04/26/02	EUTH	4	4	0
DOG	A015478	1	04/23/02	04/23/02	RETURN	04/26/02	EUTH	4	4	0
DOG	A016583	1	05/04/02	05/04/02	STRAY	05/07/02	RTO	4	4	0
DOG	A016630	1	05/07/02	05/07/02	STRAY	05/10/02	RTO	4	4	0
DOG	A017032	1	05/25/02	05/25/02	STRAY	05/28/02	RTO	4	4	0
DOG	A017052	1	05/26/02	05/26/02	STRAY	05/29/02	RTO	4	4	0
DOG	A017373	1	06/07/02	06/07/02	STRAY	06/10/02	DIED	4	4	1
DOG	A017400	1	06/08/02	06/08/02	STRAY	06/11/02	RTO	4	4	0
DOG	A015976	1	06/12/02	06/12/02	OWNER SUR	06/15/02	ADOPTION	4	4	0
DOG	A017731	1	06/21/02	06/21/02	OWNER SUR	06/24/02	EUTH	4	4	0
DOG	A017745	1	06/22/02	06/22/02	OWNER SUR	06/25/02	EUTH	4	4	0
DOG	A017756	1	06/22/02	06/22/02	STRAY	06/25/02	EUTH	4	4	1
DOG	A017843	1	06/25/02	06/25/02	STRAY	06/28/02	EUTH	4	4	1
DOG	A010480	1	07/03/01	07/03/01	OWNER SUR	07/07/01	EUTH	5	5	0
DOG	A010461	1	07/03/01	07/03/01	STRAY	07/07/01	RTO	5	5	0
DOG	A010645	1	07/10/01	07/10/01	OWNER SUR	07/14/01	EUTH	5	5	0
DOG	A010639	1	07/10/01	07/10/01	STRAY	07/14/01	ADOPTION	5	5	0
DOG	A010677	1	07/11/01	07/11/01	STRAY	07/15/01	EUTH	5	5	2
DOG	A011283	1	08/02/01	08/02/01	OWNER SUR	08/06/01	TRANSFER	5	5	0
DOG	A011691	1	08/18/01	08/18/01	STRAY	08/22/01	RTO	5	5	0
DOG	A011803	1	08/24/01	08/24/01	STRAY	08/28/01	EUTH	5	5	2
DOG	A012223	1	09/09/01	09/09/01	STRAY	09/13/01	RTO	5	5	0
DOG	A012258	1	09/11/01	09/11/01	CONFISCATE	09/15/01	RTO	5	5	0
DOG	A012467	1	09/21/01	09/21/01	STRAY	09/25/01	EUTH	5	5	2
DOG	A012734	1	10/06/01	10/06/01	STRAY	10/10/01	RTO	5	5	0
DOG	A013199	1	11/02/01	11/02/01	OWNER SUR	11/06/01	RTO	5	5	0
DOG	A013271	1	11/06/01	11/06/01	STRAY	11/10/01	RTO	5	5	0
DOG	A013277	1	11/06/01	11/06/01	STRAY	11/10/01	RTO	5	5	0
DOG	A013647	1	11/23/01	11/23/01	STRAY	11/27/01	RTO	5	5	0
DOG	A013793	1	12/03/01	12/03/01	OWNER SUR	12/07/01	EUTH	5	5	0
DOG	A014138	1	12/26/01	12/26/01	OWNER SUR	12/30/01	EUTH	5	5	0
DOG	A014140	1	12/26/01	12/26/01	OWNER SUR	12/30/01	EUTH	5	5	0

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J=(g)-(e)+1	(k)
DOG	A013155	1	01/22/02	01/22/02	RETURN	01/26/02	ADOPTION	5	5	0
DOG	A014906	1	02/09/02	02/09/02	STRAY	02/13/02	RTO	5	5	0
DOG	A015312	1	03/01/02	03/01/02	STRAY	03/05/02	RTO	5	5	0
DOG	A015327	1	03/02/02	03/02/02	OWNER SUR	03/06/02	EUTH	5	5	0
DOG	A015776	1	03/22/02	03/22/02	OWNER SUR	03/26/02	EUTH	5	5	0
DOG	A016083	1	04/07/02	04/07/02	STRAY	04/11/02	EUTH	5	5	2
DOG	A016121	1	04/10/02	04/10/02	OWNER SUR	04/14/02	EUTH	5	5	0
DOG	A016321	1	04/23/02	04/23/02	OWNER SUR	04/27/02	EUTH	5	5	0
DOG	A016895	1	05/18/02	05/18/02	OWNER SUR	05/22/02	ADOPTION	5	5	0
DOG	A017176	1	05/26/02	05/26/02	STRAY	05/30/02	TRANSFER	5	5	0
DOG	A017270	1	06/04/02	06/04/02	OWNER SUR	06/08/02	RTO	5	5	0
DOG	A017829	1	06/25/02	06/25/02	OWNER SUR	06/29/02	EUTH	5	5	0
DOG	A010384	1	06/30/01	07/01/01	STRAY	07/05/01	RTO	6	5	0
DOG	A010496	1	07/05/01	07/05/01	STRAY	07/10/01	RTO	6	6	0
DOG	A010525	1	07/06/01	07/06/01	OWNER SUR	07/11/01	EUTH	6	6	0
DOG	A010580	1	07/08/01	07/08/01	STRAY	07/13/01	RTO	6	6	0
DOG	A010641	1	07/10/01	07/10/01	OWNER SUR	07/15/01	EUTH	6	6	0
DOG	A010741	1	07/13/01	07/13/01	OWNER SUR	07/18/01	EUTH	6	6	0
DOG	A011705	1	08/19/01	08/19/01	OWNER SUR	08/24/01	ADOPTION	6	6	0
DOG	A011725	1	08/21/01	08/21/01	OWNER SUR	08/26/01	EUTH	6	6	0
DOG	A012222	1	09/09/01	09/09/01	OWNER SUR	09/14/01	RTO	6	6	0
DOG	A012332	1	09/15/01	09/15/01	STRAY	09/20/01	RTO	6	6	0
DOG	A013116	1	10/27/01	10/27/01	OWNER SUR	11/01/01	EUTH	6	6	0
DOG	A013214	1	11/03/01	11/03/01	STRAY	11/08/01	EUTH	6	6	3
DOG	A013725	1	11/28/01	11/28/01	OWNER SUR	12/03/01	EUTH	6	6	0
DOG	A013768	1	12/01/01	12/01/01	OWNER SUR	12/06/01	ADOPTION	6	6	0
DOG	A013988	1	12/14/01	12/14/01	OWNER SUR	12/19/01	EUTH	6	6	0
DOG	A014109	1	12/21/01	12/21/01	OWNER SUR	12/26/01	RTO	6	6	0
DOG	A014107	1	12/21/01	12/21/01	STRAY	12/26/01	RTO	6	6	0
DOG	A014417	1	01/12/02	01/12/02	OWNER SUR	01/17/02	EUTH	6	6	0
DOG	A015039	1	02/16/02	02/16/02	OWNER SUR	02/21/02	EUTH	6	6	0
DOG	A009527	1	02/21/02	02/21/02	OWNER SUR	02/26/02	EUTH	6	6	0
DOG	A015289	1	02/28/02	02/28/02	OWNER SUR	03/05/02	EUTH	6	6	0
DOG	A015328	1	03/02/02	03/02/02	OWNER SUR	03/07/02	EUTH	6	6	0
DOG	A015399	1	03/08/02	03/08/02	OWNER SUR	03/13/02	EUTH	6	6	0
DOG	A015409	1	03/08/02	03/08/02	STRAY	03/13/02	RTO	6	6	0
DOG	A015415	1	03/09/02	03/09/02	STRAY	03/14/02	RTO	6	6	0
DOG	A015779	1	03/22/02	03/22/02	STRAY	03/27/02	RTO	6	6	0
DOG	A015923	1	03/29/02	03/29/02	STRAY	04/03/02	RTO	6	6	0
DOG	A015924	1	03/29/02	03/29/02	STRAY	04/03/02	RTO	6	6	0
DOG	A016293	1	04/21/02	04/21/02	STRAY	04/26/02	RTO	6	6	0
DOG	A016379	1	04/25/02	04/25/02	OWNER SUR	04/30/02	ADOPTION	6	6	0
DOG	A016652	1	05/08/02	05/08/02	OWNER SUR	05/13/02	EUTH	6	6	0
DOG	A016653	1	05/08/02	05/08/02	OWNER SUR	05/13/02	EUTH	6	6	0
DOG	A014050	1	05/25/02	05/25/02	OWNER SUR	05/30/02	ADOPTION	6	6	0
DOG	A017200	1	05/31/02	05/31/02	OWNER SUR	06/05/02	EUTH	6	6	0
DOG	A017207	1	05/31/02	05/31/02	OWNER SUR	06/05/02	EUTH	6	6	0
DOG	A017424	1	06/10/02	06/10/02	CONFISCATE	06/15/02	RTO	6	6	0
DOG	A017608	1	06/17/02	06/17/02	STRAY	06/22/02	DIED	6	6	3
DOG	A010416	1	07/01/01	07/01/01	STRAY	07/07/01	ADOPTION	7	7	0
DOG	A010429	1	07/01/01	07/01/01	STRAY	07/07/01	RTO	7	7	0
DOG	A010642	1	07/10/01	07/10/01	OWNER SUR	07/16/01	EUTH	7	7	0
DOG	A010760	1	07/14/01	07/14/01	STRAY	07/20/01	RTO	7	7	0
DOG	A010842	1	07/18/01	07/18/01	STRAY	07/24/01	EUTH	7	7	3
DOG	A010928	1	07/21/01	07/21/01	STRAY	07/27/01	RTO	7	7	0
DOG	A011325	1	08/04/01	08/04/01	STRAY	08/10/01	EUTH	7	7	3
DOG	A011593	1	08/15/01	08/15/01	STRAY	08/21/01	ADOPTION	7	7	0
DOG	A011777	1	08/22/01	08/22/01	STRAY	08/28/01	ADOPTION	7	7	0
DOG	A011786	1	08/23/01	08/23/01	STRAY	08/29/01	RTO	7	7	0
DOG	A011804	1	08/24/01	08/24/01	OWNER SUR	08/30/01	ADOPTION	7	7	0
DOG	A011848	1	08/25/01	08/25/01	STRAY	08/31/01	RTO	7	7	0
DOG	A012577	1	09/28/01	09/28/01	STRAY	10/04/01	RTO	7	7	0
DOG	A012578	1	09/28/01	09/28/01	STRAY	10/04/01	RTO	7	7	0
DOG	A012725	1	10/06/01	10/06/01	STRAY	10/12/01	ADOPTION	7	7	0
DOG	A002048	1	10/26/01	10/26/01	OWNER SUR	11/01/01	EUTH	7	7	0
DOG	A013201	1	11/02/01	11/02/01	STRAY	11/08/01	RTO	7	7	0
DOG	A013506	1	11/10/01	11/10/01	CONFISCATE	11/16/01	EUTH	7	7	3
DOG	A013574	1	11/19/01	11/19/01	STRAY	11/25/01	EUTH	7	7	3
DOG	A013764	1	12/01/01	12/01/01	OWNER SUR	12/07/01	RTO	7	7	0
DOG	A013924	1	12/08/01	12/08/01	STRAY	12/14/01	DIED	7	7	3
DOG	A013960	1	12/12/01	12/12/01	OWNER SUR	12/18/01	EUTH	7	7	0
DOG	A014004	1	12/15/01	12/15/01	OWNER SUR	12/21/01	EUTH	7	7	0
DOG	A014120	1	12/22/01	12/22/01	CONFISCATE	12/28/01	RTO	7	7	0
DOG	A014125	1	12/23/01	12/23/01	STRAY	12/29/01	EUTH	7	7	3
DOG	A014166	1	12/27/01	12/27/01	OWNER SUR	01/02/02	EUTH	7	7	0
DOG	A014183	1	12/27/01	12/27/01	OWNER SUR	01/02/02	EUTH	7	7	0

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A014184	1	12/27/01	12/27/01	OWNER SUR	01/02/02	EUTH	7	7	0
DOG	A014215	1	12/29/01	12/29/01	OWNER SUR	01/04/02	EUTH	7	7	0
DOG	A014504	1	01/18/02	01/18/02	OWNER SUR	01/24/02	RTO	7	7	0
DOG	A014553	1	01/23/02	01/23/02	STRAY	01/29/02	EUTH	7	7	3
DOG	A014983	1	02/14/02	02/14/02	OWNER SUR	02/20/02	ADOPTION	7	7	0
DOG	A015271	1	02/27/02	02/27/02	STRAY	03/05/02	EUTH	7	7	3
DOG	A015392	1	03/07/02	03/07/02	STRAY	03/13/02	RTO	7	7	0
DOG	A015281	1	03/12/02	03/12/02	RETURN	03/18/02	ADOPTION	7	7	0
DOG	A015547	1	03/16/02	03/16/02	STRAY	03/22/02	EUTH	7	7	3
DOG	A015132	1	03/17/02	03/17/02	RETURN	03/23/02	ADOPTION	7	7	0
DOG	A015927	1	03/29/02	03/29/02	OWNER SUR	04/04/02	EUTH	7	7	0
DOG	A015940	1	03/30/02	03/30/02	OWNER SUR	04/05/02	EUTH	7	7	0
DOG	A016044	1	04/05/02	04/05/02	STRAY	04/11/02	EUTH	7	7	3
DOG	A016042	1	04/05/02	04/05/02	STRAY	04/11/02	RTO	7	7	0
DOG	A016070	1	04/06/02	04/06/02	STRAY	04/12/02	EUTH	7	7	3
DOG	A016071	1	04/06/02	04/06/02	STRAY	04/12/02	EUTH	7	7	3
DOG	A016072	1	04/06/02	04/06/02	STRAY	04/12/02	EUTH	7	7	3
DOG	A016073	1	04/06/02	04/06/02	STRAY	04/12/02	EUTH	7	7	3
DOG	A016075	1	04/06/02	04/06/02	STRAY	04/12/02	EUTH	7	7	3
DOG	A016076	1	04/06/02	04/06/02	STRAY	04/12/02	EUTH	7	7	3
DOG	A016077	1	04/06/02	04/06/02	STRAY	04/12/02	EUTH	7	7	3
DOG	A016200	1	04/14/02	04/14/02	STRAY	04/20/02	RTO	7	7	0
DOG	A016406	1	04/26/02	04/26/02	OWNER SUR	05/02/02	ADOPTION	7	7	0
DOG	A016293	1	05/01/02	05/01/02	OWNER SUR	05/07/02	ADOPTION	7	7	0
DOG	A017218	1	06/01/02	06/01/02	OWNER SUR	06/07/02	RTO	7	7	0
DOG	A017558	1	06/15/02	06/15/02	OWNER SUR	06/21/02	ADOPTION	7	7	0
DOG	A017571	1	06/15/02	06/15/02	OWNER SUR	06/21/02	ADOPTION	7	7	0
DOG	A017757	1	06/22/02	06/22/02	STRAY	06/28/02	RTO	7	7	0
DOG	A009943	1	06/30/01	07/01/01	RETURN	07/07/01	ADOPTION	8	7	0
DOG	A010817	1	07/17/01	07/17/01	OWNER SUR	07/24/01	EUTH	8	8	0
DOG	A008952	1	07/18/01	07/18/01	RETURN	07/25/01	EUTH	8	8	0
DOG	A010879	1	07/19/01	07/19/01	OWNER SUR	07/26/01	EUTH	8	8	0
DOG	A010999	1	07/25/01	07/25/01	STRAY	08/01/01	ADOPTION	8	8	0
DOG	A011192	1	08/01/01	08/01/01	STRAY	08/08/01	EUTH	8	8	3
DOG	A011427	1	08/08/01	08/08/01	OWNER SUR	08/15/01	EUTH	8	8	0
DOG	A011428	1	08/08/01	08/08/01	OWNER SUR	08/15/01	EUTH	8	8	0
DOG	A011636	1	08/16/01	08/16/01	OWNER SUR	08/23/01	ADOPTION	8	8	0
DOG	A011661	1	08/16/01	08/16/01	OWNER SUR	08/23/01	EUTH	8	8	0
DOG	A012088	1	09/04/01	09/04/01	STRAY	09/11/01	EUTH	8	8	3
DOG	A012121	1	09/05/01	09/05/01	STRAY	09/12/01	EUTH	8	8	3
DOG	A012126	1	09/06/01	09/06/01	STRAY	09/13/01	ADOPTION	8	8	0
DOG	A012193	1	09/08/01	09/08/01	STRAY	09/15/01	ADOPTION	8	8	0
DOG	A012513	1	09/25/01	09/25/01	STRAY	10/02/01	RTO	8	8	0
DOG	A012530	1	09/26/01	09/26/01	OWNER SUR	10/03/01	EUTH	8	8	0
DOG	A012540	1	09/26/01	09/26/01	OWNER SUR	10/03/01	TRANSFER	8	8	0
DOG	A012724	1	10/06/01	10/06/01	STRAY	10/13/01	ADOPTION	8	8	0
DOG	A012848	1	10/12/01	10/12/01	OWNER SUR	10/19/01	EUTH	8	8	0
DOG	A013015	1	10/20/01	10/20/01	OWNER SUR	10/27/01	EUTH	8	8	0
DOG	A013374	1	11/10/01	11/10/01	OWNER SUR	11/17/01	EUTH	8	8	0
DOG	A013599	1	11/20/01	11/20/01	STRAY	11/27/01	RTO	8	8	0
DOG	A013690	1	11/27/01	11/27/01	CONFISCATE	12/04/01	RTO	8	8	0
DOG	A014177	1	12/27/01	12/27/01	OWNER SUR	01/03/02	EUTH	8	8	0
DOG	A014181	1	12/27/01	12/27/01	OWNER SUR	01/03/02	EUTH	8	8	0
DOG	A014239	1	01/01/02	01/01/02	STRAY	01/08/02	RTO	8	8	0
DOG	A014288	1	01/04/02	01/04/02	CONFISCATE	01/11/02	RTO	8	8	0
DOG	A014289	1	01/04/02	01/04/02	CONFISCATE	01/11/02	RTO	8	8	0
DOG	A014284	1	01/04/02	01/04/02	OWNER SUR	01/11/02	EUTH	8	8	0
DOG	A013155	1	01/08/02	01/08/02	RETURN	01/15/02	ADOPTION	8	8	0
DOG	A014505	1	01/18/02	01/18/02	OWNER SUR	01/25/02	EUTH	8	8	0
DOG	A014524	1	01/21/02	01/21/02	STRAY	01/28/02	ADOPTION	8	8	0
DOG	A014533	1	01/22/02	01/22/02	OWNER SUR	01/29/02	ADOPTION	8	8	0
DOG	A014578	1	01/26/02	01/26/02	STRAY	02/02/02	EUTH	8	8	3
DOG	A014696	1	02/02/02	02/02/02	OWNER SUR	02/09/02	EUTH	8	8	0
DOG	A014281	1	02/02/02	02/02/02	RETURN	02/09/02	ADOPTION	8	8	0
DOG	A014858	1	02/09/02	02/09/02	STRAY	02/16/02	EUTH	8	8	3
DOG	A014951	1	02/14/02	02/14/02	OWNER SUR	02/21/02	EUTH	8	8	0
DOG	A015033	1	02/15/02	02/15/02	OWNER SUR	02/22/02	ADOPTION	8	8	0
DOG	A014718	1	02/26/02	02/26/02	RETURN	03/05/02	ADOPTION	8	8	0
DOG	A015244	1	02/26/02	02/26/02	STRAY	03/05/02	RTO	8	8	0
DOG	A015374	1	03/06/02	03/06/02	STRAY	03/13/02	EUTH	8	8	3
DOG	A015388	1	03/07/02	03/07/02	STRAY	03/14/02	ADOPTION	8	8	0
DOG	A015617	1	03/19/02	03/19/02	OWNER SUR	03/26/02	EUTH	8	8	0
DOG	A016007	1	04/04/02	04/04/02	OWNER SUR	04/11/02	EUTH	8	8	0
DOG	A016199	1	04/13/02	04/13/02	CONFISCATE	04/20/02	RTO	8	8	0
DOG	A016248	1	04/17/02	04/17/02	OWNER SUR	04/24/02	DIED	8	8	0
DOG	A016648	1	05/08/02	05/08/02	STRAY	05/15/02	ADOPTION	8	8	0

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A016683	1	05/09/02	05/09/02	STRAY	05/16/02	RTO	8	8	0
DOG	A016408	1	05/17/02	05/17/02	OWNER SUR	05/24/02	ADOPTION	8	8	0
DOG	A016866	1	05/18/02	05/18/02	STRAY	05/25/02	RTO	8	8	0
DOG	A017221	1	06/01/02	06/01/02	CONFISCATE	06/08/02	RTO	8	8	0
DOG	A017356	1	06/07/02	06/07/02	STRAY	06/14/02	ADOPTION	8	8	0
DOG	A017456	1	06/11/02	06/11/02	STRAY	06/18/02	RTO	8	8	0
DOG	A017636	1	06/18/02	06/18/02	STRAY	06/25/02	ADOPTION	8	8	0
DOG	A017674	1	06/19/02	06/19/02	STRAY	06/26/02	ADOPTION	8	8	0
DOG	A017675	1	06/19/02	06/19/02	STRAY	06/26/02	ADOPTION	8	8	0
DOG	A017679	1	06/19/02	06/19/02	STRAY	06/26/02	ADOPTION	8	8	0
DOG	A010281	1	06/25/01	07/01/01	CONFISCATE	07/03/01	RTO	9	3	0
DOG	A010319	1	06/27/01	07/01/01	STRAY	07/05/01	EUTH	9	5	3
DOG	A010350	1	06/28/01	07/01/01	OWNER SUR	07/06/01	EUTH	9	6	0
DOG	A010351	1	06/28/01	07/01/01	OWNER SUR	07/06/01	EUTH	9	6	0
DOG	A010352	1	06/28/01	07/01/01	OWNER SUR	07/06/01	EUTH	9	6	0
DOG	A010358	1	06/28/01	07/01/01	STRAY	07/06/01	ADOPTION	9	6	0
DOG	A010427	1	07/01/01	07/01/01	OWNER SUR	07/09/01	EUTH	9	9	0
DOG	A010518	1	07/06/01	07/06/01	OWNER SUR	07/14/01	EUTH	9	9	0
DOG	A010529	1	07/06/01	07/06/01	STRAY	07/14/01	EUTH	9	9	3
DOG	A010650	1	07/10/01	07/10/01	STRAY	07/18/01	EUTH	9	9	3
DOG	A010791	1	07/16/01	07/16/01	STRAY	07/24/01	EUTH	9	9	3
DOG	A010792	1	07/16/01	07/16/01	STRAY	07/24/01	EUTH	9	9	3
DOG	A010837	1	07/17/01	07/17/01	STRAY	07/25/01	EUTH	9	9	3
DOG	A010836	1	07/18/01	07/18/01	OWNER SUR	07/26/01	EUTH	9	9	0
DOG	A010845	1	07/18/01	07/18/01	STRAY	07/26/01	EUTH	9	9	3
DOG	A010884	1	07/19/01	07/19/01	STRAY	07/27/01	ADOPTION	9	9	0
DOG	A011245	1	08/01/01	08/01/01	STRAY	08/09/01	ADOPTION	9	9	0
DOG	A011190	1	08/01/01	08/01/01	STRAY	08/09/01	EUTH	9	9	3
DOG	A011223	1	08/01/01	08/01/01	STRAY	08/09/01	EUTH	9	9	3
DOG	A011301	1	08/02/01	08/02/01	STRAY	08/10/01	EUTH	9	9	3
DOG	A011292	1	08/02/01	08/02/01	STRAY	08/10/01	TRANSFER	9	9	0
DOG	A011385	1	08/07/01	08/07/01	OWNER SUR	08/15/01	EUTH	9	9	0
DOG	A011395	1	08/07/01	08/07/01	STRAY	08/15/01	ADOPTION	9	9	0
DOG	A011403	1	08/08/01	08/08/01	STRAY	08/16/01	EUTH	9	9	3
DOG	A011583	1	08/15/01	08/15/01	STRAY	08/23/01	EUTH	9	9	3
DOG	A011607	1	08/15/01	08/15/01	STRAY	08/23/01	EUTH	9	9	3
DOG	A011610	1	08/15/01	08/15/01	STRAY	08/23/01	EUTH	9	9	3
DOG	A011728	1	08/21/01	08/21/01	OWNER SUR	08/29/01	TRANSFER	9	9	0
DOG	A011784	1	08/23/01	08/23/01	STRAY	08/31/01	ADOPTION	9	9	0
DOG	A012070	1	09/03/01	09/03/01	STRAY	09/11/01	DIED	9	9	3
DOG	A012052	1	09/03/01	09/03/01	STRAY	09/11/01	EUTH	9	9	3
DOG	A012197	1	09/08/01	09/08/01	OWNER SUR	09/16/01	EUTH	9	9	0
DOG	A012199	1	09/08/01	09/08/01	OWNER SUR	09/16/01	EUTH	9	9	0
DOG	A012242	1	09/11/01	09/11/01	STRAY	09/19/01	ADOPTION	9	9	0
DOG	A012236	1	09/11/01	09/11/01	STRAY	09/19/01	EUTH	9	9	3
DOG	A012268	1	09/11/01	09/11/01	STRAY	09/19/01	EUTH	9	9	3
DOG	A012514	1	09/25/01	09/25/01	STRAY	10/03/01	EUTH	9	9	3
DOG	A012665	1	10/03/01	10/03/01	OWNER SUR	10/11/01	EUTH	9	9	0
DOG	A012822	1	10/11/01	10/11/01	STRAY	10/19/01	ADOPTION	9	9	0
DOG	A012817	1	10/11/01	10/11/01	STRAY	10/19/01	EUTH	9	9	3
DOG	A012902	1	10/15/01	10/15/01	STRAY	10/23/01	ADOPTION	9	9	0
DOG	A012910	1	10/16/01	10/16/01	STRAY	10/24/01	ADOPTION	9	9	0
DOG	A013009	1	10/20/01	10/20/01	OWNER SUR	10/28/01	EUTH	9	9	0
DOG	A013062	1	10/24/01	10/24/01	STRAY	11/01/01	EUTH	9	9	3
DOG	A013080	1	10/25/01	10/25/01	STRAY	11/02/01	EUTH	9	9	3
DOG	A013168	1	10/31/01	10/31/01	STRAY	11/08/01	EUTH	9	9	3
DOG	A013393	1	11/12/01	11/12/01	STRAY	11/20/01	ADOPTION	9	9	0
DOG	A013739	1	11/29/01	11/29/01	STRAY	12/07/01	ADOPTION	9	9	0
DOG	A013740	1	11/29/01	11/29/01	STRAY	12/07/01	ADOPTION	9	9	0
DOG	A013742	1	11/29/01	11/29/01	STRAY	12/07/01	ADOPTION	9	9	0
DOG	A013318	1	12/05/01	12/05/01	RETURN	12/13/01	EUTH	9	9	0
DOG	A013856	1	12/06/01	12/06/01	STRAY	12/14/01	ADOPTION	9	9	0
DOG	A013934	1	12/10/01	12/10/01	STRAY	12/18/01	ADOPTION	9	9	0
DOG	A013948	1	12/11/01	12/11/01	STRAY	12/19/01	EUTH	9	9	3
DOG	A014055	1	12/18/01	12/18/01	CONFISCATE	12/26/01	RTO	9	9	0
DOG	A014057	1	12/18/01	12/18/01	CONFISCATE	12/26/01	RTO	9	9	0
DOG	A014149	1	12/26/01	12/26/01	STRAY	01/03/02	EUTH	9	9	3
DOG	A014150	1	12/26/01	12/26/01	STRAY	01/03/02	EUTH	9	9	3
DOG	A014154	1	12/26/01	12/26/01	STRAY	01/03/02	EUTH	9	9	3
DOG	A014187	1	12/27/01	12/27/01	STRAY	01/04/02	EUTH	9	9	3
DOG	A014237	1	12/31/01	12/31/01	STRAY	01/08/02	ADOPTION	9	9	0
DOG	A014241	1	01/01/02	01/01/02	STRAY	01/09/02	EUTH	9	9	3
DOG	A014251	1	01/02/02	01/02/02	STRAY	01/10/02	ADOPTION	9	9	0
DOG	A014274	1	01/03/02	01/03/02	STRAY	01/11/02	ADOPTION	9	9	0
DOG	A014275	1	01/03/02	01/03/02	STRAY	01/11/02	EUTH	9	9	3
DOG	A014276	1	01/03/02	01/03/02	STRAY	01/11/02	EUTH	9	9	3

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A014325	1	01/07/02	01/07/02	STRAY	01/15/02	ADOPTION	9	9	0
DOG	A014169	1	01/09/02	01/09/02	RETURN	01/17/02	ADOPTION	9	9	0
DOG	A014367	1	01/09/02	01/09/02	STRAY	01/17/02	EUTH	9	9	3
DOG	A014450	1	01/14/02	01/14/02	OWNER SUR	01/22/02	EUTH	9	9	0
DOG	A014451	1	01/14/02	01/14/02	STRAY	01/22/02	EUTH	9	9	3
DOG	A014518	1	01/20/02	01/20/02	STRAY	01/28/02	ADOPTION	9	9	0
DOG	A014522	1	01/20/02	01/20/02	STRAY	01/28/02	ADOPTION	9	9	0
DOG	A014561	1	01/24/02	01/24/02	STRAY	02/01/02	EUTH	9	9	3
DOG	A014568	1	01/24/02	01/24/02	STRAY	02/01/02	EUTH	9	9	3
DOG	A014669	1	02/01/02	02/01/02	STRAY	02/09/02	ADOPTION	9	9	0
DOG	A014947	1	02/14/02	02/14/02	STRAY	02/22/02	EUTH	9	9	3
DOG	A015118	1	02/18/02	02/18/02	STRAY	02/26/02	ADOPTION	9	9	0
DOG	A015119	1	02/18/02	02/18/02	STRAY	02/26/02	ADOPTION	9	9	0
DOG	A015127	1	02/19/02	02/19/02	STRAY	02/27/02	EUTH	9	9	3
DOG	A015218	1	02/25/02	02/25/02	STRAY	03/05/02	EUTH	9	9	3
DOG	A015231	1	02/26/02	02/26/02	STRAY	03/06/02	ADOPTION	9	9	0
DOG	A015232	1	02/26/02	02/26/02	STRAY	03/06/02	EUTH	9	9	3
DOG	A015347	1	03/05/02	03/05/02	STRAY	03/13/02	EUTH	9	9	3
DOG	A005694	1	03/09/02	03/09/02	OWNER SUR	03/17/02	EUTH	9	9	0
DOG	A015600	1	03/18/02	03/18/02	STRAY	03/26/02	EUTH	9	9	3
DOG	A015615	1	03/18/02	03/18/02	STRAY	03/26/02	EUTH	9	9	3
DOG	A015721	1	03/21/02	03/21/02	STRAY	03/29/02	ADOPTION	9	9	0
DOG	A015942	1	03/31/02	03/31/02	STRAY	04/08/02	EUTH	9	9	3
DOG	A015943	1	03/31/02	03/31/02	STRAY	04/08/02	EUTH	9	9	3
DOG	A015997	1	04/03/02	04/03/02	STRAY	04/11/02	EUTH	9	9	3
DOG	A016115	1	04/08/02	04/08/02	STRAY	04/16/02	ADOPTION	9	9	0
DOG	A016102	1	04/09/02	04/09/02	OWNER SUR	04/17/02	ADOPTION	9	9	0
DOG	A016101	1	04/09/02	04/09/02	STRAY	04/17/02	ADOPTION	9	9	0
DOG	A016120	1	04/10/02	04/10/02	STRAY	04/18/02	RTO	9	9	0
DOG	A007397	1	04/17/02	04/17/02	OWNER SUR	04/25/02	RTO	9	9	0
DOG	A016345	1	04/23/02	04/23/02	STRAY	05/01/02	ADOPTION	9	9	0
DOG	A016342	1	04/23/02	04/23/02	STRAY	05/01/02	EUTH	9	9	3
DOG	A016516	1	05/01/02	05/01/02	STRAY	05/09/02	RTO	9	9	0
DOG	A016628	1	05/07/02	05/07/02	STRAY	05/15/02	RTO	9	9	0
DOG	A016629	1	05/07/02	05/07/02	STRAY	05/15/02	RTO	9	9	0
DOG	A016768	1	05/14/02	05/14/02	OWNER SUR	05/22/02	ADOPTION	9	9	0
DOG	A016815	1	05/15/02	05/15/02	STRAY	05/23/02	ADOPTION	9	9	0
DOG	A016827	1	05/16/02	05/16/02	STRAY	05/24/02	ADOPTION	9	9	0
DOG	A017071	1	05/27/02	05/27/02	STRAY	06/04/02	ADOPTION	9	9	0
DOG	A017091	1	05/28/02	05/28/02	STRAY	06/05/02	ADOPTION	9	9	0
DOG	A017328	1	06/06/02	06/06/02	STRAY	06/14/02	ADOPTION	9	9	0
DOG	A017344	1	06/06/02	06/06/02	STRAY	06/14/02	DIED	9	9	3
DOG	A017428	1	06/10/02	06/10/02	STRAY	06/18/02	ADOPTION	9	9	0
DOG	A017481	1	06/12/02	06/12/02	STRAY	06/20/02	ADOPTION	9	9	0
DOG	A017548	1	06/14/02	06/14/02	STRAY	06/22/02	ADOPTION	9	9	0
DOG	A017609	1	06/17/02	06/17/02	STRAY	06/25/02	DIED	9	9	3
DOG	A017614	1	06/17/02	06/17/02	STRAY	06/25/02	EUTH	9	9	3
DOG	A017664	1	06/19/02	06/19/02	STRAY	06/27/02	ADOPTION	9	9	0
DOG	A017683	1	06/19/02	06/19/02	STRAY	06/27/02	EUTH	9	9	3
DOG	A017738	1	06/21/02	06/21/02	STRAY	06/29/02	EUTH	9	9	3
DOG	A010284	1	06/26/01	07/01/01	STRAY	07/05/01	EUTH	10	5	3
DOG	A010445	1	07/02/01	07/02/01	STRAY	07/11/01	EUTH	10	10	3
DOG	A010494	1	07/05/01	07/05/01	STRAY	07/14/01	EUTH	10	10	3
DOG	A010502	1	07/05/01	07/05/01	STRAY	07/14/01	EUTH	10	10	3
DOG	A010519	1	07/06/01	07/06/01	OWNER SUR	07/15/01	EUTH	10	10	0
DOG	A010594	1	07/09/01	07/09/01	STRAY	07/18/01	EUTH	10	10	3
DOG	A010638	1	07/10/01	07/10/01	STRAY	07/19/01	ADOPTION	10	10	0
DOG	A010772	1	07/14/01	07/14/01	OWNER SUR	07/23/01	ADOPTION	10	10	0
DOG	A010750	1	07/14/01	07/14/01	STRAY	07/23/01	DIED	10	10	3
DOG	A010777	1	07/15/01	07/15/01	STRAY	07/24/01	EUTH	10	10	3
DOG	A010779	1	07/15/01	07/15/01	STRAY	07/24/01	EUTH	10	10	3
DOG	A010781	1	07/15/01	07/15/01	STRAY	07/24/01	EUTH	10	10	3
DOG	A010806	1	07/17/01	07/17/01	STRAY	07/26/01	ADOPTION	10	10	0
DOG	A010824	1	07/17/01	07/17/01	STRAY	07/26/01	EUTH	10	10	3
DOG	A011179	1	07/31/01	07/31/01	STRAY	08/09/01	EUTH	10	10	3
DOG	A011191	1	08/01/01	08/01/01	STRAY	08/10/01	ADOPTION	10	10	0
DOG	A011359	1	08/06/01	08/06/01	STRAY	08/15/01	EUTH	10	10	3
DOG	A011360	1	08/06/01	08/06/01	STRAY	08/15/01	EUTH	10	10	3
DOG	A011479	1	08/08/01	08/08/01	STRAY	08/17/01	EUTH	10	10	3
DOG	A011556	1	08/14/01	08/14/01	STRAY	08/23/01	EUTH	10	10	3
DOG	A011614	1	08/15/01	08/15/01	STRAY	08/24/01	ADOPTION	10	10	0
DOG	A011663	1	08/17/01	08/17/01	STRAY	08/26/01	EUTH	10	10	3
DOG	A011714	1	08/20/01	08/20/01	STRAY	08/29/01	ADOPTION	10	10	0
DOG	A011748	1	08/22/01	08/22/01	STRAY	08/31/01	ADOPTION	10	10	0
DOG	A011757	1	08/22/01	08/22/01	STRAY	08/31/01	ADOPTION	10	10	0
DOG	A011796	1	08/23/01	08/23/01	OWNER SUR	09/01/01	EUTH	10	10	0

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A008573	1	08/29/01	08/29/01	OWNER SUR	09/07/01	EUTH	10	10	0
DOG	A011925	1	08/29/01	08/29/01	STRAY	09/07/01	ADOPTION	10	10	0
DOG	A012061	1	09/03/01	09/03/01	STRAY	09/12/01	EUTH	10	10	3
DOG	A012069	1	09/03/01	09/03/01	STRAY	09/12/01	EUTH	10	10	3
DOG	A012182	1	09/07/01	09/07/01	STRAY	09/16/01	EUTH	10	10	3
DOG	A012247	1	09/11/01	09/11/01	STRAY	09/20/01	EUTH	10	10	3
DOG	A012280	1	09/13/01	09/13/01	STRAY	09/22/01	ADOPTION	10	10	0
DOG	A012333	1	09/16/01	09/16/01	STRAY	09/25/01	ADOPTION	10	10	0
DOG	A012371	1	09/18/01	09/18/01	STRAY	09/27/01	ADOPTION	10	10	0
DOG	A012379	1	09/19/01	09/19/01	OWNER SUR	09/28/01	ADOPTION	10	10	0
DOG	A012413	1	09/20/01	09/20/01	STRAY	09/29/01	EUTH	10	10	3
DOG	A012441	1	09/20/01	09/20/01	STRAY	09/29/01	EUTH	10	10	3
DOG	A012512	1	09/25/01	09/25/01	STRAY	10/04/01	EUTH	10	10	3
DOG	A012690	1	10/04/01	10/04/01	STRAY	10/13/01	ADOPTION	10	10	0
DOG	A012726	1	10/06/01	10/06/01	OWNER SUR	10/15/01	ADOPTION	10	10	0
DOG	A012796	1	10/10/01	10/10/01	OWNER SUR	10/19/01	EUTH	10	10	0
DOG	A012826	1	10/12/01	10/12/01	STRAY	10/21/01	ADOPTION	10	10	0
DOG	A012889	1	10/15/01	10/15/01	STRAY	10/24/01	ADOPTION	10	10	0
DOG	A012950	1	10/18/01	10/18/01	STRAY	10/27/01	EUTH	10	10	3
DOG	A012991	1	10/19/01	10/19/01	OWNER SUR	10/28/01	EUTH	10	10	0
DOG	A012990	1	10/19/01	10/19/01	STRAY	10/28/01	EUTH	10	10	3
DOG	A012992	1	10/19/01	10/19/01	STRAY	10/28/01	EUTH	10	10	3
DOG	A013050	1	10/23/01	10/23/01	STRAY	11/01/01	ADOPTION	10	10	0
DOG	A013054	1	10/23/01	10/23/01	STRAY	11/01/01	EUTH	10	10	3
DOG	A013162	1	10/30/01	10/30/01	STRAY	11/08/01	EUTH	10	10	3
DOG	A013240	1	11/04/01	11/04/01	STRAY	11/13/01	EUTH	10	10	3
DOG	A013570	1	11/19/01	11/19/01	STRAY	11/28/01	ADOPTION	10	10	0
DOG	A013701	1	11/27/01	11/27/01	OWNER SUR	12/06/01	EUTH	10	10	0
DOG	A013702	1	11/27/01	11/27/01	OWNER SUR	12/06/01	EUTH	10	10	0
DOG	A013169	1	11/28/01	11/28/01	OWNER SUR	12/07/01	EUTH	10	10	0
DOG	A013754	1	11/30/01	11/30/01	OWNER SUR	12/09/01	EUTH	10	10	0
DOG	A013805	1	12/04/01	12/04/01	STRAY	12/13/01	EUTH	10	10	3
DOG	A013813	1	12/04/01	12/04/01	STRAY	12/13/01	EUTH	10	10	3
DOG	A013949	1	12/11/01	12/11/01	STRAY	12/20/01	EUTH	10	10	3
DOG	A014061	1	12/18/01	12/18/01	STRAY	12/27/01	ADOPTION	10	10	0
DOG	A014090	1	12/20/01	12/20/01	OWNER SUR	12/29/01	EUTH	10	10	0
DOG	A014091	1	12/20/01	12/20/01	OWNER SUR	12/29/01	EUTH	10	10	0
DOG	A014131	1	12/26/01	12/26/01	STRAY	01/04/02	ADOPTION	10	10	0
DOG	A014148	1	12/26/01	12/26/01	STRAY	01/04/02	ADOPTION	10	10	0
DOG	A014147	1	12/26/01	12/26/01	STRAY	01/04/02	EUTH	10	10	3
DOG	A014155	1	12/26/01	12/26/01	STRAY	01/04/02	EUTH	10	10	3
DOG	A014173	1	12/27/01	12/27/01	OWNER SUR	01/05/02	ADOPTION	10	10	0
DOG	A014250	1	01/02/02	01/02/02	STRAY	01/11/02	EUTH	10	10	3
DOG	A014252	1	01/02/02	01/02/02	STRAY	01/11/02	EUTH	10	10	3
DOG	A014268	1	01/02/02	01/02/02	STRAY	01/11/02	EUTH	10	10	3
DOG	A014269	1	01/02/02	01/02/02	STRAY	01/11/02	EUTH	10	10	3
DOG	A014446	1	01/14/02	01/14/02	OWNER SUR	01/23/02	EUTH	10	10	0
DOG	A014469	1	01/16/02	01/16/02	STRAY	01/25/02	EUTH	10	10	3
DOG	A014519	1	01/20/02	01/20/02	CONFISCATE	01/29/02	RTO	10	10	0
DOG	A014523	1	01/20/02	01/20/02	CONFISCATE	01/29/02	RTO	10	10	0
DOG	A014521	1	01/20/02	01/20/02	STRAY	01/29/02	EUTH	10	10	3
DOG	A014606	1	01/28/02	01/28/02	STRAY	02/06/02	ADOPTION	10	10	0
DOG	A014608	1	01/28/02	01/28/02	STRAY	02/06/02	ADOPTION	10	10	0
DOG	A014667	1	01/31/02	01/31/02	STRAY	02/09/02	EUTH	10	10	3
DOG	A014726	1	02/05/02	02/05/02	STRAY	02/14/02	EUTH	10	10	3
DOG	A014727	1	02/05/02	02/05/02	STRAY	02/14/02	EUTH	10	10	3
DOG	A014932	1	02/12/02	02/12/02	OWNER SUR	02/21/02	EUTH	10	10	0
DOG	A014943	1	02/13/02	02/13/02	STRAY	02/22/02	ADOPTION	10	10	0
DOG	A015120	1	02/18/02	02/18/02	STRAY	02/27/02	EUTH	10	10	3
DOG	A015140	1	02/20/02	02/20/02	STRAY	03/01/02	ADOPTION	10	10	0
DOG	A015141	1	02/20/02	02/20/02	STRAY	03/01/02	ADOPTION	10	10	0
DOG	A015215	1	02/24/02	02/24/02	STRAY	03/05/02	EUTH	10	10	3
DOG	A015602	1	03/18/02	03/18/02	STRAY	03/27/02	ADOPTION	10	10	0
DOG	A015872	1	03/25/02	03/25/02	STRAY	04/03/02	ADOPTION	10	10	0
DOG	A015890	1	03/26/02	03/26/02	OWNER SUR	04/04/02	ADOPTION	10	10	0
DOG	A015883	1	03/26/02	03/26/02	STRAY	04/04/02	EUTH	10	10	3
DOG	A015939	1	03/30/02	03/30/02	OWNER SUR	04/08/02	EUTH	10	10	0
DOG	A015450	1	04/02/02	04/02/02	RETURN	04/11/02	ADOPTION	10	10	0
DOG	A015976	1	04/02/02	04/02/02	STRAY	04/11/02	ADOPTION	10	10	0
DOG	A015970	1	04/02/02	04/02/02	STRAY	04/11/02	EUTH	10	10	3
DOG	A016050	1	04/05/02	04/05/02	STRAY	04/14/02	EUTH	10	10	3
DOG	A016107	1	04/09/02	04/09/02	STRAY	04/18/02	EUTH	10	10	3
DOG	A016250	1	04/17/02	04/17/02	STRAY	04/26/02	EUTH	10	10	3
DOG	A016464	1	04/28/02	04/28/02	STRAY	05/07/02	ADOPTION	10	10	0
DOG	A016514	1	05/01/02	05/01/02	STRAY	05/10/02	ADOPTION	10	10	0
DOG	A016546	1	05/02/02	05/02/02	STRAY	05/11/02	EUTH	10	10	3

Animal Type	Animal ID	Total # of animals under ID	Intake Date	Intake Date Revised by Auditor	Type- How Animal Came in to Shelter	Outcome Date	Type- Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A016600	1	05/05/02	05/05/02	STRAY	05/14/02	EUTH	10	10	3
DOG	A016612	1	05/06/02	05/06/02	STRAY	05/15/02	ADOPTION	10	10	0
DOG	A016640	1	05/07/02	05/07/02	STRAY	05/16/02	ADOPTION	10	10	0
DOG	A016641	1	05/07/02	05/07/02	STRAY	05/16/02	ADOPTION	10	10	0
DOG	A016739	1	05/13/02	05/13/02	STRAY	05/22/02	ADOPTION	10	10	0
DOG	A016910	1	05/19/02	05/19/02	STRAY	05/28/02	ADOPTION	10	10	0
DOG	A017039	1	05/25/02	05/25/02	OWNER SUR	06/03/02	ADOPTION	10	10	0
DOG	A017122	1	05/28/02	05/28/02	STRAY	06/06/02	EUTH	10	10	3
DOG	A017337	1	06/05/02	06/05/02	STRAY	06/14/02	ADOPTION	10	10	0
DOG	A017380	1	06/07/02	06/07/02	OWNER SUR	06/16/02	EUTH	10	10	0
DOG	A017370	1	06/07/02	06/07/02	STRAY	06/16/02	EUTH	10	10	3
DOG	A017606	1	06/17/02	06/17/02	STRAY	06/26/02	EUTH	10	10	3
DOG	A017607	1	06/17/02	06/17/02	STRAY	06/26/02	EUTH	10	10	3
DOG	A017610	1	06/17/02	06/17/02	STRAY	06/26/02	EUTH	10	10	3
DOG	A017611	1	06/17/02	06/17/02	STRAY	06/26/02	EUTH	10	10	3
DOG	A017612	1	06/17/02	06/17/02	STRAY	06/26/02	EUTH	10	10	3
DOG	A017706	1	06/20/02	06/20/02	STRAY	06/29/02	ADOPTION	10	10	0
DOG	A017714	1	06/20/02	06/20/02	STRAY	06/29/02	ADOPTION	10	10	0
DOG	A017716	1	06/20/02	06/20/02	STRAY	06/29/02	ADOPTION	10	10	0
DOG	A017709	1	06/20/02	06/20/02	STRAY	06/29/02	EUTH	10	10	3
DOG	A010201	1	06/22/01	07/01/01	STRAY	07/02/01	ADOPTION	11	2	0
DOG	A010208	1	06/22/01	07/01/01	STRAY	07/02/01	EUTH	11	2	3
DOG	A010340	1	06/27/01	07/01/01	STRAY	07/07/01	EUTH	11	7	3
DOG	A010411	1	07/01/01	07/01/01	OWNER SUR	07/11/01	EUTH	11	11	0
DOG	A010417	1	07/01/01	07/01/01	STRAY	07/11/01	EUTH	11	11	3
DOG	A010500	1	07/05/01	07/05/01	OWNER SUR	07/15/01	EUTH	11	11	0
DOG	A010508	1	07/05/01	07/05/01	STRAY	07/15/01	EUTH	11	11	3
DOG	A010553	1	07/07/01	07/07/01	STRAY	07/17/01	ADOPTION	11	11	0
DOG	A010587	1	07/08/01	07/08/01	STRAY	07/18/01	EUTH	11	11	3
DOG	A010598	1	07/08/01	07/08/01	STRAY	07/18/01	EUTH	11	11	3
DOG	A010766	1	07/14/01	07/14/01	OWNER SUR	07/24/01	EUTH	11	11	0
DOG	A010765	1	07/14/01	07/14/01	STRAY	07/24/01	EUTH	11	11	3
DOG	A010816	1	07/17/01	07/17/01	STRAY	07/27/01	ADOPTION	11	11	0
DOG	A010943	1	07/21/01	07/21/01	STRAY	07/31/01	ADOPTION	11	11	0
DOG	A011110	1	07/30/01	07/30/01	OWNER SUR	08/09/01	EUTH	11	11	0
DOG	A011116	1	07/30/01	07/30/01	STRAY	08/09/01	EUTH	11	11	3
DOG	A011175	1	07/31/01	07/31/01	STRAY	08/10/01	TRANSFER	11	11	0
DOG	A011517	1	08/13/01	08/13/01	CONFISCATE	08/23/01	EUTH	11	11	3
DOG	A011896	1	08/28/01	08/28/01	STRAY	09/07/01	EUTH	11	11	3
DOG	A011908	1	08/29/01	08/29/01	STRAY	09/08/01	RTO	11	11	0
DOG	A011916	1	08/29/01	08/29/01	STRAY	09/08/01	RTO	11	11	0
DOG	A012012	1	09/01/01	09/01/01	OWNER SUR	09/11/01	EUTH	11	11	0
DOG	A012161	1	09/06/01	09/06/01	STRAY	09/16/01	EUTH	11	11	3
DOG	A012168	1	09/07/01	09/07/01	STRAY	09/17/01	ADOPTION	11	11	0
DOG	A012183	1	09/07/01	09/07/01	STRAY	09/17/01	ADOPTION	11	11	0
DOG	A012196	1	09/08/01	09/08/01	OWNER SUR	09/18/01	ADOPTION	11	11	0
DOG	A012216	1	09/09/01	09/09/01	STRAY	09/19/01	EUTH	11	11	3
DOG	A012393	1	09/19/01	09/19/01	STRAY	09/29/01	EUTH	11	11	3
DOG	A012531	1	09/26/01	09/26/01	STRAY	10/06/01	EUTH	11	11	3
DOG	A012617	1	09/30/01	09/30/01	STRAY	10/10/01	ADOPTION	11	11	0
DOG	A012619	1	10/01/01	10/01/01	STRAY	10/11/01	EUTH	11	11	3
DOG	A012634	1	10/01/01	10/01/01	STRAY	10/11/01	EUTH	11	11	3
DOG	A012779	1	10/09/01	10/09/01	STRAY	10/19/01	EUTH	11	11	3
DOG	A012973	1	10/17/01	10/17/01	STRAY	10/27/01	EUTH	11	11	3
DOG	A012988	1	10/19/01	10/19/01	OWNER SUR	10/29/01	ADOPTION	11	11	0
DOG	A013105	1	10/27/01	10/27/01	STRAY	11/06/01	ADOPTION	11	11	0
DOG	A013368	1	11/10/01	11/10/01	STRAY	11/20/01	ADOPTION	11	11	0
DOG	A013403	1	11/13/01	11/13/01	STRAY	11/23/01	ADOPTION	11	11	0
DOG	A013584	1	11/17/01	11/17/01	STRAY	11/27/01	EUTH	11	11	3
DOG	A013848	1	12/05/01	12/05/01	CONFISCATE	12/15/01	RTO	11	11	0
DOG	A013908	1	12/08/01	12/08/01	OWNER SUR	12/18/01	EUTH	11	11	0
DOG	A013909	1	12/08/01	12/08/01	OWNER SUR	12/18/01	EUTH	11	11	0
DOG	A013938	1	12/11/01	12/11/01	STRAY	12/21/01	ADOPTION	11	11	0
DOG	A014135	1	12/26/01	12/26/01	STRAY	01/05/02	EUTH	11	11	3
DOG	A014233	1	12/30/01	12/30/01	STRAY	01/09/02	EUTH	11	11	3
DOG	A014263	1	01/02/02	01/02/02	STRAY	01/12/02	EUTH	11	11	3
DOG	A014319	1	01/07/02	01/07/02	STRAY	01/17/02	EUTH	11	11	3
DOG	A014358	1	01/09/02	01/09/02	STRAY	01/19/02	EUTH	11	11	3
DOG	A014374	1	01/09/02	01/09/02	STRAY	01/19/02	EUTH	11	11	3
DOG	A014414	1	01/12/02	01/12/02	STRAY	01/22/02	EUTH	11	11	3
DOG	A014415	1	01/12/02	01/12/02	STRAY	01/22/02	EUTH	11	11	3
DOG	A014442	1	01/13/02	01/13/02	STRAY	01/23/02	EUTH	11	11	3
DOG	A014494	1	01/18/02	01/18/02	STRAY	01/28/02	ADOPTION	11	11	0
DOG	A014509	1	01/19/02	01/19/02	STRAY	01/29/02	ADOPTION	11	11	0
DOG	A014512	1	01/19/02	01/19/02	STRAY	01/29/02	ADOPTION	11	11	0
DOG	A014520	1	01/20/02	01/20/02	STRAY	01/30/02	EUTH	11	11	3

Animal Type	Animal ID	Total # of animals under ID	Intake Date	Intake Date Revised by Auditor	Type- How Animal Came in to Shelter	Outcome Date	Type- Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A014650	1	01/30/02	01/30/02	STRAY	02/09/02	EUTH	11	11	3
DOG	A014700	1	02/02/02	02/02/02	STRAY	02/12/02	EUTH	11	11	3
DOG	A014705	1	02/03/02	02/03/02	STRAY	02/13/02	ADOPTION	11	11	0
DOG	A014717	1	02/04/02	02/04/02	STRAY	02/14/02	EUTH	11	11	3
DOG	A014719	1	02/04/02	02/04/02	STRAY	02/14/02	EUTH	11	11	3
DOG	A014916	1	02/11/02	02/11/02	STRAY	02/21/02	EUTH	11	11	3
DOG	A014923	1	02/11/02	02/11/02	STRAY	02/21/02	EUTH	11	11	3
DOG	A015024	1	02/15/02	02/15/02	STRAY	02/25/02	ADOPTION	11	11	0
DOG	A015069	1	02/16/02	02/16/02	STRAY	02/26/02	EUTH	11	11	3
DOG	A015106	1	02/16/02	02/16/02	STRAY	02/26/02	EUTH	11	11	3
DOG	A015126	1	02/19/02	02/19/02	STRAY	03/01/02	RTO	11	11	0
DOG	A015151	1	02/20/02	02/20/02	OWNER SUR	03/02/02	EUTH	11	11	0
DOG	A015188	1	02/23/02	02/23/02	OWNER SUR	03/05/02	EUTH	11	11	0
DOG	A015204	1	02/23/02	02/23/02	STRAY	03/05/02	ADOPTION	11	11	0
DOG	A015205	1	02/23/02	02/23/02	STRAY	03/05/02	ADOPTION	11	11	0
DOG	A015212	1	02/24/02	02/24/02	STRAY	03/06/02	EUTH	11	11	3
DOG	A015220	1	02/25/02	02/25/02	STRAY	03/07/02	EUTH	11	11	3
DOG	A015398	1	03/08/02	03/08/02	STRAY	03/18/02	EUTH	11	11	3
DOG	A015445	1	03/11/02	03/11/02	STRAY	03/21/02	ADOPTION	11	11	0
DOG	A015450	1	03/12/02	03/12/02	STRAY	03/22/02	ADOPTION	11	11	0
DOG	A015456	1	03/12/02	03/12/02	STRAY	03/22/02	ADOPTION	11	11	0
DOG	A015452	1	03/12/02	03/12/02	STRAY	03/22/02	EUTH	11	11	3
DOG	A015526	1	03/15/02	03/15/02	STRAY	03/25/02	ADOPTION	11	11	0
DOG	A015537	1	03/16/02	03/16/02	STRAY	03/26/02	EUTH	11	11	3
DOG	A015780	1	03/22/02	03/22/02	STRAY	04/01/02	ADOPTION	11	11	0
DOG	A015867	1	03/25/02	03/25/02	STRAY	04/04/02	ADOPTION	11	11	0
DOG	A015884	1	03/26/02	03/26/02	STRAY	04/05/02	EUTH	11	11	3
DOG	A015921	1	03/29/02	03/29/02	STRAY	04/08/02	ADOPTION	11	11	0
DOG	A015961	1	04/02/02	04/02/02	STRAY	04/12/02	ADOPTION	11	11	0
DOG	A015962	1	04/02/02	04/02/02	STRAY	04/12/02	ADOPTION	11	11	0
DOG	A015975	1	04/02/02	04/02/02	STRAY	04/12/02	ADOPTION	11	11	0
DOG	A015983	1	04/02/02	04/02/02	STRAY	04/12/02	TRANSFER	11	11	0
DOG	A016084	1	04/08/02	04/08/02	STRAY	04/18/02	EUTH	11	11	3
DOG	A016086	1	04/08/02	04/08/02	STRAY	04/18/02	EUTH	11	11	3
DOG	A016198	1	04/13/02	04/13/02	STRAY	04/23/02	ADOPTION	11	11	0
DOG	A016206	1	04/15/02	04/15/02	OWNER SUR	04/25/02	RTO	11	11	0
DOG	A016228	1	04/16/02	04/16/02	STRAY	04/26/02	ADOPTION	11	11	0
DOG	A016392	1	04/26/02	04/26/02	STRAY	05/06/02	ADOPTION	11	11	0
DOG	A016393	1	04/26/02	04/26/02	STRAY	05/06/02	ADOPTION	11	11	0
DOG	A016408	1	04/26/02	04/26/02	STRAY	05/06/02	ADOPTION	11	11	0
DOG	A016409	1	04/26/02	04/26/02	STRAY	05/06/02	EUTH	11	11	3
DOG	A016412	1	04/26/02	04/26/02	STRAY	05/06/02	EUTH	11	11	3
DOG	A016559	1	05/03/02	05/03/02	OWNER SUR	05/13/02	EUTH	11	11	0
DOG	A016567	1	05/04/02	05/04/02	STRAY	05/14/02	ADOPTION	11	11	0
DOG	A016587	1	05/04/02	05/04/02	STRAY	05/14/02	RTO	11	11	0
DOG	A016702	1	05/10/02	05/10/02	STRAY	05/20/02	EUTH	11	11	3
DOG	A016738	1	05/13/02	05/13/02	STRAY	05/23/02	ADOPTION	11	11	0
DOG	A016740	1	05/13/02	05/13/02	STRAY	05/23/02	ADOPTION	11	11	0
DOG	A016779	1	05/14/02	05/14/02	STRAY	05/24/02	ADOPTION	11	11	0
DOG	A016912	1	05/20/02	05/20/02	STRAY	05/30/02	ADOPTION	11	11	0
DOG	A017041	1	05/25/02	05/25/02	OWNER SUR	06/04/02	ADOPTION	11	11	0
DOG	A017080	1	05/28/02	05/28/02	OWNER SUR	06/07/02	ADOPTION	11	11	0
DOG	A017194	1	05/31/02	05/31/02	OWNER SUR	06/10/02	EUTH	11	11	0
DOG	A017201	1	05/31/02	05/31/02	OWNER SUR	06/10/02	EUTH	11	11	0
DOG	A017283	1	06/04/02	06/04/02	STRAY	06/14/02	ADOPTION	11	11	0
DOG	A017293	1	06/04/02	06/04/02	STRAY	06/14/02	EUTH	11	11	3
DOG	A017341	1	06/06/02	06/06/02	STRAY	06/16/02	EUTH	11	11	3
DOG	A017381	1	06/08/02	06/08/02	STRAY	06/18/02	ADOPTION	11	11	0
DOG	A017551	1	06/14/02	06/14/02	STRAY	06/24/02	EUTH	11	11	3
DOG	A017557	1	06/15/02	06/15/02	CONFISCATE	06/25/02	RTO	11	11	0
DOG	A010200	1	06/22/01	07/01/01	STRAY	07/03/01	ADOPTION	12	3	0
DOG	A010292	1	06/26/01	07/01/01	STRAY	07/07/01	EUTH	12	7	3
DOG	A010453	1	07/03/01	07/03/01	OWNER SUR	07/14/01	EUTH	12	12	0
DOG	A010448	1	07/03/01	07/03/01	STRAY	07/14/01	EUTH	12	12	3
DOG	A010489	1	07/04/01	07/04/01	OWNER SUR	07/15/01	EUTH	12	12	0
DOG	A010501	1	07/05/01	07/05/01	STRAY	07/16/01	TRANSFER	12	12	0
DOG	A010561	1	07/07/01	07/07/01	STRAY	07/18/01	EUTH	12	12	3
DOG	A010626	1	07/09/01	07/09/01	STRAY	07/20/01	ADOPTION	12	12	0
DOG	A010770	1	07/14/01	07/14/01	OWNER SUR	07/25/01	ADOPTION	12	12	0
DOG	A010746	1	07/14/01	07/14/01	STRAY	07/25/01	ADOPTION	12	12	0
DOG	A010747	1	07/14/01	07/14/01	STRAY	07/25/01	ADOPTION	12	12	0
DOG	A010755	1	07/14/01	07/14/01	STRAY	07/25/01	ADOPTION	12	12	0
DOG	A010763	1	07/14/01	07/14/01	STRAY	07/25/01	ADOPTION	12	12	0
DOG	A010878	1	07/19/01	07/19/01	STRAY	07/30/01	ADOPTION	12	12	0
DOG	A010917	1	07/20/01	07/20/01	OWNER SUR	07/31/01	TRANSFER	12	12	0
DOG	A011365	1	08/07/01	08/07/01	STRAY	08/18/01	ADOPTION	12	12	0

Animal Type	Animal ID	Total # of animals under ID	Intake Date	Intake Date Revised by Auditor	Type- How Animal Came in to Shelter	Outcome Date	Type- Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)*1	(k)
DOG	A011440	1	08/09/01	08/09/01	STRAY	08/20/01	ADOPTION	12	12	0
DOG	A011498	1	08/12/01	08/12/01	STRAY	08/23/01	EUTH	12	12	3
DOG	A011501	1	08/12/01	08/12/01	STRAY	08/23/01	EUTH	12	12	3
DOG	A011507	1	08/13/01	08/13/01	STRAY	08/24/01	ADOPTION	12	12	0
DOG	A011740	1	08/21/01	08/21/01	STRAY	09/01/01	EUTH	12	12	3
DOG	A011821	1	08/25/01	08/25/01	STRAY	09/05/01	ADOPTION	12	12	0
DOG	A011872	1	08/28/01	08/28/01	STRAY	09/08/01	EUTH	12	12	3
DOG	A012032	1	09/01/01	09/01/01	STRAY	09/12/01	EUTH	12	12	3
DOG	A012194	1	09/08/01	09/08/01	STRAY	09/19/01	EUTH	12	12	3
DOG	A012215	1	09/08/01	09/08/01	STRAY	09/19/01	EUTH	12	12	3
DOG	A012266	1	09/12/01	09/12/01	OWNER SUR	09/23/01	EUTH	12	12	0
DOG	A012269	1	09/12/01	09/12/01	STRAY	09/23/01	EUTH	12	12	3
DOG	A012329	1	09/15/01	09/15/01	STRAY	09/26/01	ADOPTION	12	12	0
DOG	A012331	1	09/15/01	09/15/01	STRAY	09/26/01	ADOPTION	12	12	0
DOG	A012370	1	09/18/01	09/18/01	STRAY	09/29/01	EUTH	12	12	3
DOG	A012459	1	09/21/01	09/21/01	STRAY	10/02/01	ADOPTION	12	12	0
DOG	A012471	1	09/22/01	09/22/01	STRAY	10/03/01	EUTH	12	12	3
DOG	A012535	1	09/26/01	09/26/01	STRAY	10/07/01	EUTH	12	12	3
DOG	A012543	1	09/27/01	09/27/01	STRAY	10/08/01	ADOPTION	12	12	0
DOG	A012560	1	09/27/01	09/27/01	STRAY	10/08/01	ADOPTION	12	12	0
DOG	A012579	1	09/28/01	09/28/01	STRAY	10/09/01	EUTH	12	12	3
DOG	A012679	1	09/28/01	09/28/01	STRAY	10/09/01	EUTH	12	12	3
DOG	A012680	1	09/28/01	09/28/01	STRAY	10/09/01	EUTH	12	12	3
DOG	A012681	1	09/28/01	09/28/01	STRAY	10/09/01	EUTH	12	12	3
DOG	A012608	1	09/30/01	09/30/01	STRAY	10/11/01	EUTH	12	12	3
DOG	A012621	1	10/01/01	10/01/01	STRAY	10/12/01	RTO	12	12	0
DOG	A012859	1	10/13/01	10/13/01	STRAY	10/24/01	ADOPTION	12	12	0
DOG	A012939	1	10/17/01	10/17/01	STRAY	10/28/01	EUTH	12	12	3
DOG	A013023	1	10/21/01	10/21/01	STRAY	11/01/01	EUTH	12	12	3
DOG	A013031	1	10/22/01	10/22/01	STRAY	11/02/01	ADOPTION	12	12	0
DOG	A013029	1	10/22/01	10/22/01	STRAY	11/02/01	EUTH	12	12	3
DOG	A013036	1	10/22/01	10/22/01	STRAY	11/02/01	EUTH	12	12	3
DOG	A013100	1	10/26/01	10/26/01	STRAY	11/06/01	ADOPTION	12	12	0
DOG	A013336	1	11/10/01	11/10/01	STRAY	11/21/01	EUTH	12	12	3
DOG	A013559	1	11/18/01	11/18/01	STRAY	11/29/01	ADOPTION	12	12	0
DOG	A013741	1	11/29/01	11/29/01	OWNER SUR	12/10/01	ADOPTION	12	12	0
DOG	A013889	1	11/30/01	11/30/01	CONFISCATE	12/11/01	RTO	12	12	0
DOG	A013904	1	12/07/01	12/07/01	STRAY	12/18/01	RTO	12	12	0
DOG	A013928	1	12/09/01	12/09/01	STRAY	12/20/01	EUTH	12	12	3
DOG	A013929	1	12/09/01	12/09/01	STRAY	12/20/01	EUTH	12	12	3
DOG	A013930	1	12/09/01	12/09/01	STRAY	12/20/01	EUTH	12	12	3
DOG	A013931	1	12/09/01	12/09/01	STRAY	12/20/01	EUTH	12	12	3
DOG	A013932	1	12/09/01	12/09/01	STRAY	12/20/01	EUTH	12	12	3
DOG	A014088	1	12/20/01	12/20/01	STRAY	12/31/01	EUTH	12	12	3
DOG	A014123	1	12/22/01	12/22/01	STRAY	01/02/02	EUTH	12	12	3
DOG	A014223	1	12/29/01	12/29/01	STRAY	01/09/02	EUTH	12	12	3
DOG	A014225	1	12/29/01	12/29/01	STRAY	01/09/02	EUTH	12	12	3
DOG	A014226	1	12/29/01	12/29/01	STRAY	01/09/02	EUTH	12	12	3
DOG	A014227	1	12/29/01	12/29/01	STRAY	01/09/02	EUTH	12	12	3
DOG	A014234	1	12/29/01	12/29/01	STRAY	01/09/02	EUTH	12	12	3
DOG	A014246	1	01/01/02	01/01/02	STRAY	01/12/02	EUTH	12	12	3
DOG	A014247	1	01/01/02	01/01/02	STRAY	01/12/02	EUTH	12	12	3
DOG	A014290	1	01/04/02	01/04/02	CONFISCATE	01/15/02	RTO	12	12	0
DOG	A014327	1	01/07/02	01/07/02	STRAY	01/18/02	ADOPTION	12	12	0
DOG	A014337	1	01/08/02	01/08/02	STRAY	01/19/02	ADOPTION	12	12	0
DOG	A014380	1	01/10/02	01/10/02	STRAY	01/21/02	EUTH	12	12	3
DOG	A014408	1	01/11/02	01/11/02	STRAY	01/22/02	EUTH	12	12	3
DOG	A014444	1	01/14/02	01/14/02	STRAY	01/25/02	EUTH	12	12	3
DOG	A014445	1	01/14/02	01/14/02	STRAY	01/25/02	EUTH	12	12	3
DOG	A014452	1	01/14/02	01/14/02	STRAY	01/25/02	EUTH	12	12	3
DOG	A014461	1	01/14/02	01/14/02	STRAY	01/25/02	EUTH	12	12	3
DOG	A014497	1	01/18/02	01/18/02	OWNER SUR	01/29/02	EUTH	12	12	0
DOG	A014511	1	01/19/02	01/19/02	STRAY	01/30/02	ADOPTION	12	12	0
DOG	A014517	1	01/19/02	01/19/02	STRAY	01/30/02	RTO	12	12	0
DOG	A014579	1	01/26/02	01/26/02	STRAY	02/06/02	ADOPTION	12	12	0
DOG	A014658	1	01/31/02	01/31/02	STRAY	02/11/02	ADOPTION	12	12	0
DOG	A014706	1	02/03/02	02/03/02	STRAY	02/14/02	ADOPTION	12	12	0
DOG	A014753	1	02/06/02	02/06/02	STRAY	02/17/02	EUTH	12	12	3
DOG	A014770	1	02/07/02	02/07/02	STRAY	02/18/02	ADOPTION	12	12	0
DOG	A014841	1	02/09/02	02/09/02	OWNER SUR	02/20/02	ADOPTION	12	12	0
DOG	A014909	1	02/10/02	02/10/02	STRAY	02/21/02	ADOPTION	12	12	0
DOG	A014915	1	02/10/02	02/10/02	STRAY	02/21/02	EUTH	12	12	3
DOG	A014965	1	02/14/02	02/14/02	OWNER SUR	02/25/02	ADOPTION	12	12	0
DOG	A015168	1	02/21/02	02/21/02	STRAY	03/04/02	ADOPTION	12	12	0
DOG	A015175	1	02/22/02	02/22/02	STRAY	03/05/02	ADOPTION	12	12	0
DOG	A015197	1	02/23/02	02/23/02	STRAY	03/06/02	ADOPTION	12	12	0

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A015201	1	02/23/02	02/23/02	STRAY	03/06/02	EUTH	12	12	3
DOG	A015216	1	02/24/02	02/24/02	STRAY	03/07/02	EUTH	12	12	3
DOG	A015295	1	02/28/02	02/28/02	STRAY	03/11/02	ADOPTION	12	12	0
DOG	A015315	1	03/02/02	03/02/02	OWNER SUR	03/13/02	EUTH	12	12	0
DOG	A015336	1	03/03/02	03/03/02	STRAY	03/14/02	EUTH	12	12	3
DOG	A015446	1	03/11/02	03/11/02	STRAY	03/22/02	EUTH	12	12	3
DOG	A015521	1	03/15/02	03/15/02	STRAY	03/26/02	EUTH	12	12	3
DOG	A015527	1	03/15/02	03/15/02	STRAY	03/26/02	EUTH	12	12	3
DOG	A015931	1	03/29/02	03/29/02	CONFISCATE	04/09/02	RTO	12	12	0
DOG	A016039	1	04/05/02	04/05/02	STRAY	04/16/02	ADOPTION	12	12	0
DOG	A016205	1	04/15/02	04/15/02	STRAY	04/26/02	EUTH	12	12	3
DOG	A016222	1	04/16/02	04/16/02	OWNER SUR	04/27/02	EUTH	12	12	0
DOG	A016223	1	04/16/02	04/16/02	OWNER SUR	04/27/02	EUTH	12	12	0
DOG	A016376	1	04/25/02	04/25/02	OWNER SUR	05/06/02	EUTH	12	12	0
DOG	A016394	1	04/26/02	04/26/02	STRAY	05/07/02	ADOPTION	12	12	0
DOG	A016461	1	04/27/02	04/27/02	STRAY	05/08/02	ADOPTION	12	12	0
DOG	A016528	1	05/02/02	05/02/02	STRAY	05/13/02	ADOPTION	12	12	0
DOG	A016529	1	05/02/02	05/02/02	STRAY	05/13/02	ADOPTION	12	12	0
DOG	A016538	1	05/02/02	05/02/02	STRAY	05/13/02	EUTH	12	12	3
DOG	A016855	1	05/17/02	05/17/02	STRAY	05/28/02	ADOPTION	12	12	0
DOG	A016876	1	05/18/02	05/18/02	STRAY	05/29/02	EUTH	12	12	3
DOG	A016914	1	05/20/02	05/20/02	STRAY	05/31/02	ADOPTION	12	12	0
DOG	A016919	1	05/20/02	05/20/02	STRAY	05/31/02	ADOPTION	12	12	0
DOG	A017040	1	05/25/02	05/25/02	OWNER SUR	06/05/02	ADOPTION	12	12	0
DOG	A017097	1	05/28/02	05/28/02	STRAY	06/08/02	ADOPTION	12	12	0
DOG	A017188	1	05/31/02	05/31/02	STRAY	06/11/02	ADOPTION	12	12	0
DOG	A017324	1	06/05/02	06/05/02	STRAY	06/16/02	EUTH	12	12	3
DOG	A017343	1	06/06/02	06/06/02	STRAY	06/17/02	ADOPTION	12	12	0
DOG	A017500	1	06/13/02	06/13/02	STRAY	06/24/02	EUTH	12	12	3
DOG	A017530	1	06/14/02	06/14/02	STRAY	06/25/02	ADOPTION	12	12	0
DOG	A017521	1	06/14/02	06/14/02	STRAY	06/25/02	EUTH	12	12	3
DOG	A017559	1	06/15/02	06/15/02	STRAY	06/26/02	ADOPTION	12	12	0
DOG	A017622	1	06/17/02	06/17/02	STRAY	06/28/02	ADOPTION	12	12	0
DOG	A017640	1	06/18/02	06/18/02	STRAY	06/29/02	EUTH	12	12	3
DOG	A010171	1	06/20/01	07/01/01	STRAY	07/02/01	EUTH	13	2	3
DOG	A010269	1	06/25/01	07/01/01	STRAY	07/07/01	EUTH	13	7	3
DOG	A010276	1	06/25/01	07/01/01	STRAY	07/07/01	EUTH	13	7	3
DOG	A010413	1	07/01/01	07/01/01	STRAY	07/13/01	ADOPTION	13	13	0
DOG	A010503	1	07/05/01	07/05/01	OWNER SUR	07/17/01	ADOPTION	13	13	0
DOG	A010497	1	07/05/01	07/05/01	STRAY	07/17/01	ADOPTION	13	13	0
DOG	A010752	1	07/14/01	07/14/01	STRAY	07/26/01	ADOPTION	13	13	0
DOG	A010754	1	07/14/01	07/14/01	STRAY	07/26/01	ADOPTION	13	13	0
DOG	A010838	1	07/18/01	07/18/01	STRAY	07/30/01	ADOPTION	13	13	0
DOG	A010860	1	07/18/01	07/18/01	STRAY	07/30/01	ADOPTION	13	13	0
DOG	A010877	1	07/19/01	07/19/01	STRAY	07/31/01	TRANSFER	13	13	0
DOG	A011070	1	07/27/01	07/27/01	STRAY	08/08/01	ADOPTION	13	13	0
DOG	A011059	1	07/27/01	07/27/01	STRAY	08/08/01	EUTH	13	13	3
DOG	A011085	1	07/28/01	07/28/01	STRAY	08/09/01	EUTH	13	13	3
DOG	A011201	1	08/01/01	08/01/01	STRAY	08/13/01	ADOPTION	13	13	0
DOG	A011279	1	08/01/01	08/01/01	STRAY	08/13/01	ADOPTION	13	13	0
DOG	A011280	1	08/01/01	08/01/01	STRAY	08/13/01	ADOPTION	13	13	0
DOG	A011317	1	08/03/01	08/03/01	STRAY	08/15/01	EUTH	13	13	3
DOG	A011511	1	08/13/01	08/13/01	OWNER SUR	08/25/01	ADOPTION	13	13	0
DOG	A011512	1	08/13/01	08/13/01	OWNER SUR	08/25/01	ADOPTION	13	13	0
DOG	A011532	1	08/14/01	08/14/01	STRAY	08/26/01	EUTH	13	13	3
DOG	A011828	1	08/25/01	08/25/01	STRAY	09/06/01	ADOPTION	13	13	0
DOG	A011888	1	08/28/01	08/28/01	OWNER SUR	09/09/01	EUTH	13	13	0
DOG	A012073	1	09/04/01	09/04/01	OWNER SUR	09/16/01	EUTH	13	13	0
DOG	A012220	1	09/09/01	09/09/01	STRAY	09/21/01	ADOPTION	13	13	0
DOG	A012340	1	09/17/01	09/17/01	OWNER SUR	09/29/01	EUTH	13	13	0
DOG	A012443	1	09/21/01	09/21/01	STRAY	10/03/01	ADOPTION	13	13	0
DOG	A012447	1	09/21/01	09/21/01	STRAY	10/03/01	ADOPTION	13	13	0
DOG	A012515	1	09/25/01	09/25/01	OWNER SUR	10/07/01	EUTH	13	13	0
DOG	A012524	1	09/25/01	09/25/01	STRAY	10/07/01	EUTH	13	13	3
DOG	A012528	1	09/26/01	09/26/01	STRAY	10/08/01	ADOPTION	13	13	0
DOG	A012570	1	09/28/01	09/28/01	STRAY	10/10/01	ADOPTION	13	13	0
DOG	A012589	1	09/29/01	09/29/01	STRAY	10/11/01	EUTH	13	13	3
DOG	A012593	1	09/29/01	09/29/01	STRAY	10/11/01	EUTH	13	13	3
DOG	A012596	1	09/29/01	09/29/01	STRAY	10/11/01	EUTH	13	13	3
DOG	A012668	1	10/03/01	10/03/01	STRAY	10/15/01	ADOPTION	13	13	0
DOG	A012754	1	10/07/01	10/07/01	STRAY	10/19/01	EUTH	13	13	3
DOG	A012755	1	10/07/01	10/07/01	STRAY	10/19/01	EUTH	13	13	3
DOG	A012906	1	10/16/01	10/16/01	STRAY	10/28/01	EUTH	13	13	3
DOG	A013220	1	11/03/01	11/03/01	OWNER SUR	11/15/01	ADOPTION	13	13	0
DOG	A013245	1	11/05/01	11/05/01	STRAY	11/17/01	EUTH	13	13	3
DOG	A013623	1	11/21/01	11/21/01	STRAY	12/03/01	EUTH	13	13	3

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)*1	(k)
DOG	A013624	1	11/21/01	11/21/01	STRAY	12/03/01	EUTH	13	13	3
DOG	A013777	1	12/01/01	12/01/01	STRAY	12/13/01	EUTH	13	13	3
DOG	A013857	1	12/06/01	12/06/01	OWNER SUR	12/18/01	EUTH	13	13	0
DOG	A013876	1	12/06/01	12/06/01	STRAY	12/18/01	ADOPTION	13	13	0
DOG	A013877	1	12/06/01	12/06/01	STRAY	12/18/01	ADOPTION	13	13	0
DOG	A013869	1	12/06/01	12/06/01	STRAY	12/18/01	EUTH	13	13	3
DOG	A013099	1	12/18/01	12/18/01	RETURN	12/30/01	EUTH	13	13	0
DOG	A014067	1	12/18/01	12/18/01	STRAY	12/30/01	EUTH	13	13	3
DOG	A014084	1	12/19/01	12/19/01	STRAY	12/31/01	EUTH	13	13	3
DOG	A014085	1	12/19/01	12/19/01	STRAY	12/31/01	EUTH	13	13	3
DOG	A014121	1	12/21/01	12/21/01	STRAY	01/02/02	RTO	13	13	0
DOG	A014118	1	12/22/01	12/22/01	STRAY	01/03/02	EUTH	13	13	3
DOG	A014171	1	12/27/01	12/27/01	STRAY	01/08/02	ADOPTION	13	13	0
DOG	A014202	1	12/28/01	12/28/01	STRAY	01/09/02	ADOPTION	13	13	0
DOG	A014219	1	12/29/01	12/29/01	STRAY	01/10/02	ADOPTION	13	13	0
DOG	A014297	1	01/05/02	01/05/02	STRAY	01/17/02	EUTH	13	13	3
DOG	A014363	1	01/09/02	01/09/02	STRAY	01/21/02	EUTH	13	13	3
DOG	A014573	1	01/25/02	01/25/02	OWNER SUR	02/06/02	EUTH	13	13	0
DOG	A014614	1	01/28/02	01/28/02	STRAY	02/09/02	EUTH	13	13	3
DOG	A014691	1	02/02/02	02/02/02	STRAY	02/14/02	ADOPTION	13	13	0
DOG	A014692	1	02/02/02	02/02/02	STRAY	02/14/02	ADOPTION	13	13	0
DOG	A014693	1	02/02/02	02/02/02	STRAY	02/14/02	ADOPTION	13	13	0
DOG	A014730	1	02/05/02	02/05/02	STRAY	02/17/02	EUTH	13	13	3
DOG	A014734	1	02/05/02	02/05/02	STRAY	02/17/02	EUTH	13	13	3
DOG	A014905	1	02/09/02	02/09/02	CONFISCATE	02/21/02	EUTH	13	13	3
DOG	A014948	1	02/14/02	02/14/02	STRAY	02/26/02	ADOPTION	13	13	0
DOG	A015023	1	02/15/02	02/15/02	STRAY	02/27/02	ADOPTION	13	13	0
DOG	A015025	1	02/15/02	02/15/02	STRAY	02/27/02	ADOPTION	13	13	0
DOG	A015031	1	02/15/02	02/15/02	STRAY	02/27/02	ADOPTION	13	13	0
DOG	A015032	1	02/15/02	02/15/02	STRAY	02/27/02	ADOPTION	13	13	0
DOG	A015034	1	02/15/02	02/15/02	STRAY	02/27/02	EUTH	13	13	3
DOG	A015148	1	02/20/02	02/20/02	STRAY	03/04/02	EUTH	13	13	3
DOG	A015157	1	02/21/02	02/21/02	STRAY	03/05/02	ADOPTION	13	13	0
DOG	A015291	1	02/28/02	02/28/02	STRAY	03/12/02	ADOPTION	13	13	0
DOG	A015325	1	03/02/02	03/02/02	STRAY	03/14/02	EUTH	13	13	3
DOG	A015357	1	03/05/02	03/05/02	STRAY	03/17/02	EUTH	13	13	3
DOG	A015866	1	03/24/02	03/24/02	STRAY	04/05/02	EUTH	13	13	3
DOG	A015904	1	03/28/02	03/28/02	STRAY	04/09/02	ADOPTION	13	13	0
DOG	A016049	1	04/05/02	04/05/02	STRAY	04/17/02	ADOPTION	13	13	0
DOG	A016051	1	04/05/02	04/05/02	STRAY	04/17/02	ADOPTION	13	13	0
DOG	A016061	1	04/06/02	04/06/02	STRAY	04/18/02	EUTH	13	13	3
DOG	A003012	1	04/18/02	04/18/02	OWNER SUR	04/30/02	EUTH	13	13	0
DOG	A016260	1	04/18/02	04/18/02	STRAY	04/30/02	ADOPTION	13	13	0
DOG	A016261	1	04/18/02	04/18/02	STRAY	04/30/02	ADOPTION	13	13	0
DOG	A016346	1	04/24/02	04/24/02	STRAY	05/06/02	EUTH	13	13	3
DOG	A004029	1	05/11/02	05/11/02	OWNER SUR	05/23/02	EUTH	13	13	0
DOG	A016896	1	05/18/02	05/18/02	STRAY	05/30/02	ADOPTION	13	13	0
DOG	A016953	1	05/22/02	05/22/02	STRAY	06/03/02	ADOPTION	13	13	0
DOG	A016984	1	05/23/02	05/23/02	STRAY	06/04/02	ADOPTION	13	13	0
DOG	A016985	1	05/23/02	05/23/02	STRAY	06/04/02	ADOPTION	13	13	0
DOG	A017026	1	05/25/02	05/25/02	STRAY	06/06/02	ADOPTION	13	13	0
DOG	A017114	1	05/29/02	05/29/02	STRAY	06/10/02	ADOPTION	13	13	0
DOG	A017137	1	05/30/02	05/30/02	STRAY	06/11/02	ADOPTION	13	13	0
DOG	A017331	1	06/06/02	06/06/02	STRAY	06/18/02	ADOPTION	13	13	0
DOG	A017550	1	06/14/02	06/14/02	STRAY	06/26/02	EUTH	13	13	3
DOG	A017583	1	06/15/02	06/15/02	STRAY	06/27/02	EUTH	13	13	3
DOG	A017584	1	06/15/02	06/15/02	STRAY	06/27/02	EUTH	13	13	3
DOG	A017585	1	06/15/02	06/15/02	STRAY	06/27/02	EUTH	13	13	3
DOG	A010152	1	06/19/01	07/01/01	STRAY	07/02/01	ADOPTION	14	2	0
DOG	A010154	1	06/20/01	07/01/01	STRAY	07/03/01	ADOPTION	14	3	0
DOG	A010191	1	06/22/01	07/01/01	STRAY	07/05/01	ADOPTION	14	5	0
DOG	A010220	1	06/22/01	07/01/01	STRAY	07/05/01	EUTH	14	5	3
DOG	A010356	1	06/28/01	07/01/01	STRAY	07/11/01	ADOPTION	14	11	0
DOG	A010346	1	06/28/01	07/01/01	STRAY	07/11/01	RTO	14	11	0
DOG	A010399	1	06/30/01	07/01/01	STRAY	07/13/01	RTO	14	13	0
DOG	A010415	1	07/01/01	07/01/01	STRAY	07/14/01	EUTH	14	14	3
DOG	A010477	1	07/03/01	07/03/01	OWNER SUR	07/16/01	ADOPTION	14	14	0
DOG	A011061	1	07/27/01	07/27/01	STRAY	08/09/01	EUTH	14	14	3
DOG	A011067	1	07/27/01	07/27/01	STRAY	08/09/01	EUTH	14	14	3
DOG	A011773	1	08/22/01	08/22/01	OWNER SUR	09/04/01	ADOPTION	14	14	0
DOG	A011788	1	08/23/01	08/23/01	STRAY	09/05/01	ADOPTION	14	14	0
DOG	A011847	1	08/25/01	08/25/01	CONFISCATE	09/07/01	EUTH	14	14	3
DOG	A011867	1	08/27/01	08/27/01	STRAY	09/09/01	EUTH	14	14	3
DOG	A011868	1	08/27/01	08/27/01	STRAY	09/09/01	EUTH	14	14	3
DOG	A011919	1	08/29/01	08/29/01	STRAY	09/11/01	ADOPTION	14	14	0
DOG	A011968	1	08/31/01	08/31/01	STRAY	09/13/01	EUTH	14	14	3

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A011970	1	08/31/01	08/31/01	STRAY	09/13/01	EUTH	14	14	3
DOG	A012169	1	09/07/01	09/07/01	STRAY	09/20/01	EUTH	14	14	3
DOG	A012275	1	09/13/01	09/13/01	OWNER SUR	09/26/01	ADOPTION	14	14	0
DOG	A012279	1	09/13/01	09/13/01	OWNER SUR	09/26/01	TRANSFER	14	14	0
DOG	A012412	1	09/16/01	09/16/01	STRAY	09/29/01	EUTH	14	14	3
DOG	A012539	1	09/26/01	09/26/01	STRAY	10/09/01	EUTH	14	14	3
DOG	A012584	1	09/28/01	09/28/01	OWNER SUR	10/11/01	EUTH	14	14	0
DOG	A012674	1	10/04/01	10/04/01	OWNER SUR	10/17/01	TRANSFER	14	14	0
DOG	A012688	1	10/04/01	10/04/01	STRAY	10/17/01	ADOPTION	14	14	0
DOG	A012733	1	10/06/01	10/06/01	STRAY	10/19/01	EUTH	14	14	3
DOG	A013074	1	10/25/01	10/25/01	STRAY	11/07/01	EUTH	14	14	3
DOG	A013163	1	10/30/01	10/30/01	STRAY	11/12/01	ADOPTION	14	14	0
DOG	A013289	1	11/07/01	11/07/01	STRAY	11/20/01	ADOPTION	14	14	0
DOG	A013404	1	11/13/01	11/13/01	STRAY	11/26/01	ADOPTION	14	14	0
DOG	A013449	1	11/15/01	11/15/01	STRAY	11/28/01	ADOPTION	14	14	0
DOG	A007254	1	11/20/01	11/20/01	OWNER SUR	12/03/01	EUTH	14	14	0
DOG	A013598	1	11/20/01	11/20/01	STRAY	12/03/01	EUTH	14	14	3
DOG	A013612	1	11/21/01	11/21/01	STRAY	12/04/01	ADOPTION	14	14	0
DOG	A013648	1	11/23/01	11/23/01	OWNER SUR	12/06/01	EUTH	14	14	0
DOG	A013842	1	12/05/01	12/05/01	STRAY	12/18/01	EUTH	14	14	3
DOG	A013968	1	12/13/01	12/13/01	STRAY	12/26/01	RTO	14	14	0
DOG	A014049	1	12/17/01	12/17/01	OWNER SUR	12/30/01	EUTH	14	14	0
DOG	A014052	1	12/17/01	12/17/01	OWNER SUR	12/30/01	EUTH	14	14	0
DOG	A014113	1	12/21/01	12/21/01	OWNER SUR	01/03/02	EUTH	14	14	0
DOG	A014111	1	12/21/01	12/21/01	STRAY	01/03/02	EUTH	14	14	3
DOG	A014119	1	12/22/01	12/22/01	STRAY	01/04/02	ADOPTION	14	14	0
DOG	A014189	1	12/27/01	12/27/01	CONFISCATE	01/09/02	RTO	14	14	0
DOG	A014190	1	12/28/01	12/28/01	STRAY	01/10/02	ADOPTION	14	14	0
DOG	A014230	1	12/29/01	12/29/01	STRAY	01/11/02	EUTH	14	14	3
DOG	A014248	1	01/02/02	01/02/02	STRAY	01/15/02	ADOPTION	14	14	0
DOG	A014249	1	01/02/02	01/02/02	STRAY	01/15/02	ADOPTION	14	14	0
DOG	A014281	1	01/04/02	01/04/02	STRAY	01/17/02	ADOPTION	14	14	0
DOG	A014313	1	01/06/02	01/06/02	STRAY	01/19/02	EUTH	14	14	3
DOG	A014314	1	01/06/02	01/06/02	STRAY	01/19/02	EUTH	14	14	3
DOG	A014315	1	01/06/02	01/06/02	STRAY	01/19/02	EUTH	14	14	3
DOG	A014342	1	01/08/02	01/08/02	STRAY	01/21/02	EUTH	14	14	3
DOG	A012241	1	01/12/02	01/12/02	OWNER SUR	01/25/02	EUTH	14	14	0
DOG	A014476	1	01/16/02	01/16/02	STRAY	01/29/02	ADOPTION	14	14	0
DOG	A014510	1	01/19/02	01/19/02	STRAY	02/01/02	ADOPTION	14	14	0
DOG	A014628	1	01/29/02	01/29/02	STRAY	02/11/02	ADOPTION	14	14	0
DOG	A014649	1	01/30/02	01/30/02	STRAY	02/12/02	EUTH	14	14	3
DOG	A014813	1	02/08/02	02/08/02	STRAY	02/21/02	EUTH	14	14	3
DOG	A014825	1	02/08/02	02/08/02	STRAY	02/21/02	EUTH	14	14	3
DOG	A014834	1	02/09/02	02/09/02	OWNER SUR	02/22/02	EUTH	14	14	0
DOG	A014844	1	02/09/02	02/09/02	OWNER SUR	02/22/02	EUTH	14	14	0
DOG	A014972	1	02/14/02	02/14/02	STRAY	02/27/02	EUTH	14	14	3
DOG	A015182	1	02/22/02	02/22/02	STRAY	03/07/02	ADOPTION	14	14	0
DOG	A015281	1	02/27/02	02/27/02	STRAY	03/12/02	ADOPTION	14	14	0
DOG	A015293	1	02/28/02	02/28/02	STRAY	03/13/02	ADOPTION	14	14	0
DOG	A015287	1	02/28/02	02/28/02	STRAY	03/13/02	EUTH	14	14	3
DOG	A015356	1	03/05/02	03/05/02	OWNER SUR	03/18/02	EUTH	14	14	0
DOG	A015862	1	03/23/02	03/23/02	STRAY	04/05/02	EUTH	14	14	3
DOG	A015863	1	03/23/02	03/23/02	STRAY	04/05/02	EUTH	14	14	3
DOG	A015888	1	03/27/02	03/27/02	STRAY	04/09/02	ADOPTION	14	14	0
DOG	A015930	1	03/29/02	03/29/02	OWNER SUR	04/11/02	EUTH	14	14	0
DOG	A015966	1	04/02/02	04/02/02	STRAY	04/15/02	ADOPTION	14	14	0
DOG	A016040	1	04/05/02	04/05/02	OWNER SUR	04/18/02	EUTH	14	14	0
DOG	A016690	1	05/09/02	05/09/02	STRAY	05/22/02	ADOPTION	14	14	0
DOG	A017163	1	05/28/02	05/28/02	STRAY	06/10/02	EUTH	14	14	3
DOG	A017248	1	06/03/02	06/03/02	OWNER SUR	06/16/02	EUTH	14	14	0
DOG	A017250	1	06/03/02	06/03/02	STRAY	06/16/02	EUTH	14	14	3
DOG	A017253	1	06/03/02	06/03/02	STRAY	06/16/02	EUTH	14	14	3
DOG	A017294	1	06/04/02	06/04/02	STRAY	06/17/02	EUTH	14	14	3
DOG	A017316	1	06/08/02	06/08/02	STRAY	06/21/02	EUTH	14	14	3
DOG	A017422	1	06/09/02	06/09/02	STRAY	06/22/02	DIED	14	14	3
DOG	A017455	1	06/11/02	06/11/02	STRAY	06/24/02	EUTH	14	14	3
DOG	A017484	1	06/12/02	06/12/02	STRAY	06/25/02	EUTH	14	14	3
DOG	A017505	1	06/13/02	06/13/02	STRAY	06/26/02	EUTH	14	14	3
DOG	A017523	1	06/14/02	06/14/02	STRAY	06/27/02	EUTH	14	14	3
DOG	A010234	1	06/23/01	07/01/01	STRAY	07/07/01	EUTH	15	7	3
DOG	A010235	1	06/23/01	07/01/01	STRAY	07/07/01	EUTH	15	7	3
DOG	A010400	1	06/30/01	07/01/01	STRAY	07/14/01	EUTH	15	14	3
DOG	A010673	1	07/11/01	07/11/01	STRAY	07/25/01	EUTH	15	15	3
DOG	A011000	1	07/25/01	07/25/01	STRAY	08/08/01	ADOPTION	15	15	0
DOG	A011038	1	07/26/01	07/26/01	STRAY	08/09/01	EUTH	15	15	3
DOG	A011076	1	07/27/01	07/27/01	STRAY	08/10/01	TRANSFER	15	15	0

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A011121	1	07/30/01	07/30/01	STRAY	08/13/01	ADOPTION	15	15	0
DOG	A011160	1	07/31/01	07/31/01	STRAY	08/14/01	ADOPTION	15	15	0
DOG	A011275	1	08/01/01	08/01/01	OWNER SUR	08/15/01	EUTH	15	15	0
DOG	A011463	1	08/11/01	08/11/01	STRAY	08/25/01	ADOPTION	15	15	0
DOG	A011493	1	08/12/01	08/12/01	STRAY	08/26/01	EUTH	15	15	3
DOG	A011582	1	08/15/01	08/15/01	STRAY	08/29/01	TRANSFER	15	15	0
DOG	A011668	1	08/17/01	08/17/01	STRAY	08/31/01	ADOPTION	15	15	0
DOG	A011864	1	08/26/01	08/26/01	OWNER SUR	09/09/01	EUTH	15	15	0
DOG	A011865	1	08/26/01	08/26/01	OWNER SUR	09/09/01	EUTH	15	15	0
DOG	A011903	1	08/29/01	08/29/01	STRAY	09/12/01	EUTH	15	15	3
DOG	A012122	1	09/05/01	09/05/01	STRAY	09/19/01	EUTH	15	15	3
DOG	A012533	1	09/26/01	09/26/01	STRAY	10/10/01	ADOPTION	15	15	0
DOG	A012672	1	10/04/01	10/04/01	STRAY	10/18/01	EUTH	15	15	3
DOG	A013297	1	11/07/01	11/07/01	STRAY	11/21/01	ADOPTION	15	15	0
DOG	A013296	1	11/07/01	11/07/01	STRAY	11/21/01	EUTH	15	15	3
DOG	A013390	1	11/11/01	11/11/01	STRAY	11/25/01	EUTH	15	15	3
DOG	A013572	1	11/19/01	11/19/01	STRAY	12/03/01	EUTH	15	15	3
DOG	A013576	1	11/19/01	11/19/01	STRAY	12/03/01	EUTH	15	15	3
DOG	A013732	1	11/28/01	11/28/01	STRAY	12/12/01	TRANSFER	15	15	0
DOG	A013733	1	11/28/01	11/28/01	STRAY	12/12/01	TRANSFER	15	15	0
DOG	A013735	1	11/28/01	11/28/01	STRAY	12/12/01	TRANSFER	15	15	0
DOG	A013750	1	11/29/01	11/29/01	STRAY	12/13/01	EUTH	15	15	3
DOG	A013802	1	12/04/01	12/04/01	STRAY	12/18/01	EUTH	15	15	3
DOG	A013893	1	12/07/01	12/07/01	STRAY	12/21/01	EUTH	15	15	3
DOG	A014018	1	12/15/01	12/15/01	STRAY	12/29/01	ADOPTION	15	15	0
DOG	A014101	1	12/20/01	12/20/01	STRAY	01/03/02	ADOPTION	15	15	0
DOG	A014145	1	12/26/01	12/26/01	STRAY	01/09/02	ADOPTION	15	15	0
DOG	A014168	1	12/27/01	12/27/01	OWNER SUR	01/10/02	ADOPTION	15	15	0
DOG	A014207	1	12/28/01	12/28/01	STRAY	01/11/02	EUTH	15	15	3
DOG	A014231	1	12/30/01	12/30/01	STRAY	01/13/02	EUTH	15	15	3
DOG	A014293	1	01/05/02	01/05/02	STRAY	01/19/02	EUTH	15	15	3
DOG	A014353	1	01/08/02	01/08/02	OWNER SUR	01/22/02	ADOPTION	15	15	0
DOG	A014334	1	01/08/02	01/08/02	STRAY	01/22/02	EUTH	15	15	3
DOG	A014050	1	01/09/02	01/09/02	RETURN	01/23/02	ADOPTION	15	15	0
DOG	A014583	1	01/26/02	01/26/02	STRAY	02/09/02	EUTH	15	15	3
DOG	A014626	1	01/29/02	01/29/02	OWNER SUR	02/12/02	EUTH	15	15	0
DOG	A014659	1	01/31/02	01/31/02	STRAY	02/14/02	EUTH	15	15	3
DOG	A014714	1	02/04/02	02/04/02	STRAY	02/18/02	EUTH	15	15	3
DOG	A014930	1	02/12/02	02/12/02	STRAY	02/26/02	EUTH	15	15	3
DOG	A014937	1	02/13/02	02/13/02	STRAY	02/27/02	EUTH	15	15	3
DOG	A015134	1	02/19/02	02/19/02	STRAY	03/05/02	ADOPTION	15	15	0
DOG	A015155	1	02/20/02	02/20/02	STRAY	03/06/02	EUTH	15	15	3
DOG	A015165	1	02/21/02	02/21/02	STRAY	03/07/02	RTO	15	15	0
DOG	A015292	1	02/28/02	02/28/02	STRAY	03/14/02	ADOPTION	15	15	0
DOG	A015297	1	02/28/02	02/28/02	STRAY	03/14/02	ADOPTION	15	15	0
DOG	A015352	1	03/05/02	03/05/02	STRAY	03/19/02	ADOPTION	15	15	0
DOG	A015601	1	03/18/02	03/18/02	STRAY	04/01/02	ADOPTION	15	15	0
DOG	A015614	1	03/18/02	03/18/02	STRAY	04/01/02	ADOPTION	15	15	0
DOG	A015774	1	03/22/02	03/22/02	STRAY	04/05/02	EUTH	15	15	3
DOG	A015868	1	03/25/02	03/25/02	STRAY	04/08/02	ADOPTION	15	15	0
DOG	A015869	1	03/25/02	03/25/02	STRAY	04/08/02	EUTH	15	15	3
DOG	A015908	1	03/28/02	03/28/02	STRAY	04/11/02	EUTH	15	15	3
DOG	A015967	1	04/02/02	04/02/02	STRAY	04/16/02	ADOPTION	15	15	0
DOG	A016010	1	04/04/02	04/04/02	STRAY	04/18/02	EUTH	15	15	3
DOG	A016038	1	04/05/02	04/05/02	STRAY	04/19/02	EUTH	15	15	3
DOG	A016041	1	04/05/02	04/05/02	STRAY	04/19/02	EUTH	15	15	3
DOG	A016156	1	04/12/02	04/12/02	STRAY	04/26/02	EUTH	15	15	3
DOG	A016311	1	04/22/02	04/22/02	STRAY	05/06/02	EUTH	15	15	3
DOG	A016353	1	04/24/02	04/24/02	STRAY	05/08/02	ADOPTION	15	15	0
DOG	A016383	1	04/25/02	04/25/02	STRAY	05/09/02	EUTH	15	15	3
DOG	A016680	1	05/09/02	05/09/02	STRAY	05/23/02	EUTH	15	15	3
DOG	A016753	1	05/14/02	05/14/02	STRAY	05/28/02	ADOPTION	15	15	0
DOG	A016935	1	05/21/02	05/21/02	STRAY	06/04/02	ADOPTION	15	15	0
DOG	A017070	1	05/27/02	05/27/02	STRAY	06/10/02	EUTH	15	15	3
DOG	A017073	1	05/27/02	05/27/02	STRAY	06/10/02	EUTH	15	15	3
DOG	A017240	1	06/03/02	06/03/02	STRAY	06/17/02	EUTH	15	15	3
DOG	A010160	1	06/20/01	07/01/01	STRAY	07/05/01	EUTH	16	5	3
DOG	A010167	1	06/20/01	07/01/01	STRAY	07/05/01	EUTH	16	5	3
DOG	A010393	1	06/29/01	07/01/01	OWNER SUR	07/14/01	ADOPTION	16	14	0
DOG	A010374	1	06/29/01	07/01/01	STRAY	07/14/01	EUTH	16	14	3
DOG	A010794	1	07/16/01	07/16/01	STRAY	07/31/01	ADOPTION	16	16	0
DOG	A010995	1	07/24/01	07/24/01	STRAY	08/08/01	ADOPTION	16	16	0
DOG	A010984	1	07/24/01	07/24/01	STRAY	08/08/01	EUTH	16	16	3
DOG	A011015	1	07/25/01	07/25/01	STRAY	08/09/01	EUTH	16	16	3
DOG	A011019	1	07/25/01	07/25/01	STRAY	08/09/01	EUTH	16	16	3
DOG	A011027	1	07/26/01	07/26/01	OWNER SUR	08/10/01	EUTH	16	16	0

Animal Type	Animal ID	Total # of animals under ID	Intake Date	Intake Date Revised by Auditor	Type- How Animal Came in to Shelter	Outcome Date	Type- Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A011043	1	07/26/01	07/26/01	OWNER SUR	08/10/01	EUTH	16	16	0
DOG	A011159	1	07/31/01	07/31/01	STRAY	08/15/01	ADOPTION	16	16	0
DOG	A011161	1	07/31/01	07/31/01	STRAY	08/15/01	ADOPTION	16	16	0
DOG	A011162	1	07/31/01	07/31/01	STRAY	08/15/01	ADOPTION	16	16	0
DOG	A011163	1	07/31/01	07/31/01	STRAY	08/15/01	ADOPTION	16	16	0
DOG	A011319	1	08/03/01	08/03/01	STRAY	08/18/01	ADOPTION	16	16	0
DOG	A011462	1	08/11/01	08/11/01	STRAY	08/26/01	EUTH	16	16	3
DOG	A011474	1	08/11/01	08/11/01	STRAY	08/26/01	EUTH	16	16	3
DOG	A011440	1	08/23/01	08/23/01	RETURN	09/07/01	EUTH	16	16	0
DOG	A011812	1	08/24/01	08/24/01	STRAY	09/08/01	EUTH	16	16	3
DOG	A011857	1	08/26/01	08/26/01	OWNER SUR	09/10/01	ADOPTION	16	16	0
DOG	A011894	1	08/28/01	08/28/01	OWNER SUR	09/12/01	EUTH	16	16	0
DOG	A011891	1	08/28/01	08/28/01	STRAY	09/12/01	EUTH	16	16	3
DOG	A011895	1	08/28/01	08/28/01	STRAY	09/12/01	EUTH	16	16	3
DOG	A012096	1	09/07/01	09/07/01	OWNER SUR	09/22/01	ADOPTION	16	16	0
DOG	A012300	1	09/14/01	09/14/01	STRAY	09/29/01	EUTH	16	16	3
DOG	A012448	1	09/21/01	09/21/01	STRAY	10/06/01	ADOPTION	16	16	0
DOG	A012538	1	09/26/01	09/26/01	STRAY	10/11/01	EUTH	16	16	3
DOG	A012676	1	10/04/01	10/04/01	STRAY	10/19/01	EUTH	16	16	3
DOG	A012677	1	10/04/01	10/04/01	STRAY	10/19/01	EUTH	16	16	3
DOG	A012931	1	10/17/01	10/17/01	STRAY	11/01/01	ADOPTION	16	16	0
DOG	A013070	1	10/24/01	10/24/01	STRAY	11/08/01	EUTH	16	16	3
DOG	A013102	1	10/26/01	10/26/01	STRAY	11/10/01	EUTH	16	16	3
DOG	A013103	1	10/26/01	10/26/01	STRAY	11/10/01	EUTH	16	16	3
DOG	A013190	1	11/02/01	11/02/01	STRAY	11/17/01	EUTH	16	16	3
DOG	A013279	1	11/06/01	11/06/01	STRAY	11/21/01	EUTH	16	16	3
DOG	A013326	1	11/09/01	11/09/01	STRAY	11/24/01	EUTH	16	16	3
DOG	A013400	1	11/13/01	11/13/01	STRAY	11/28/01	ADOPTION	16	16	0
DOG	A013405	1	11/13/01	11/13/01	STRAY	11/28/01	ADOPTION	16	16	0
DOG	A013581	1	11/19/01	11/19/01	STRAY	12/04/01	ADOPTION	16	16	0
DOG	A013630	1	11/22/01	11/22/01	STRAY	12/07/01	ADOPTION	16	16	0
DOG	A013675	1	11/24/01	11/24/01	OWNER SUR	12/09/01	EUTH	16	16	0
DOG	A013674	1	11/24/01	11/24/01	STRAY	12/09/01	EUTH	16	16	3
DOG	A013722	1	11/28/01	11/28/01	OWNER SUR	12/13/01	EUTH	16	16	0
DOG	A013791	1	12/03/01	12/03/01	STRAY	12/18/01	EUTH	16	16	3
DOG	A013809	1	12/04/01	12/04/01	OWNER SUR	12/19/01	EUTH	16	16	0
DOG	A013879	1	12/06/01	12/06/01	CONFISCATE	12/21/01	RTO	16	16	0
DOG	A013874	1	12/06/01	12/06/01	STRAY	12/21/01	ADOPTION	16	16	0
DOG	A013982	1	12/14/01	12/14/01	CONFISCATE	12/29/01	EUTH	16	16	3
DOG	A014043	1	12/16/01	12/16/01	STRAY	12/31/01	EUTH	16	16	3
DOG	A014045	1	12/16/01	12/16/01	STRAY	12/31/01	EUTH	16	16	3
DOG	A014143	1	12/26/01	12/26/01	STRAY	01/10/02	ADOPTION	16	16	0
DOG	A014144	1	12/26/01	12/26/01	STRAY	01/10/02	ADOPTION	16	16	0
DOG	A014285	1	01/04/02	01/04/02	STRAY	01/19/02	EUTH	16	16	3
DOG	A014440	1	01/13/02	01/13/02	STRAY	01/28/02	ADOPTION	16	16	0
DOG	A014572	1	01/25/02	01/25/02	STRAY	02/09/02	EUTH	16	16	3
DOG	A014612	1	01/28/02	01/28/02	STRAY	02/12/02	EUTH	16	16	3
DOG	A014688	1	02/02/02	02/02/02	STRAY	02/17/02	EUTH	16	16	3
DOG	A014713	1	02/04/02	02/04/02	STRAY	02/19/02	ADOPTION	16	16	0
DOG	A014764	1	02/06/02	02/06/02	CONFISCATE	02/21/02	EUTH	16	16	3
DOG	A014759	1	02/06/02	02/06/02	STRAY	02/21/02	EUTH	16	16	3
DOG	A015290	1	02/28/02	02/28/02	STRAY	03/15/02	ADOPTION	16	16	0
DOG	A015434	1	03/10/02	03/10/02	STRAY	03/25/02	ADOPTION	16	16	0
DOG	A009499	1	03/13/02	03/13/02	OWNER SUR	03/28/02	EUTH	16	16	0
DOG	A001783	1	04/03/02	04/03/02	OWNER SUR	04/18/02	EUTH	16	16	0
DOG	A016000	1	04/03/02	04/03/02	STRAY	04/18/02	ADOPTION	16	16	0
DOG	A015991	1	04/03/02	04/03/02	STRAY	04/18/02	EUTH	16	16	3
DOG	A016017	1	04/04/02	04/04/02	STRAY	04/19/02	ADOPTION	16	16	0
DOG	A016160	1	04/12/02	04/12/02	STRAY	04/27/02	EUTH	16	16	3
DOG	A016667	1	05/08/02	05/08/02	CONFISCATE	05/23/02	EUTH	16	16	3
DOG	A016781	1	05/14/02	05/14/02	OWNER SUR	05/29/02	EUTH	16	16	0
DOG	A017050	1	05/26/02	05/26/02	STRAY	06/10/02	EUTH	16	16	3
DOG	A017175	1	05/30/02	05/30/02	STRAY	06/14/02	EUTH	16	16	3
DOG	A017226	1	06/02/02	06/02/02	STRAY	06/17/02	EUTH	16	16	3
DOG	A017314	1	06/04/02	06/04/02	CONFISCATE	06/19/02	RTO	16	16	0
DOG	A017451	1	06/11/02	06/11/02	STRAY	06/26/02	EUTH	16	16	3
DOG	A017469	1	06/12/02	06/12/02	STRAY	06/27/02	ADOPTION	16	16	0
DOG	A010179	1	06/21/01	07/01/01	STRAY	07/07/01	EUTH	17	7	3
DOG	A010349	1	06/28/01	07/01/01	CONFISCATE	07/14/01	EUTH	17	14	3
DOG	A010395	1	06/30/01	07/01/01	STRAY	07/16/01	ADOPTION	17	16	0
DOG	A010954	1	07/23/01	07/23/01	STRAY	08/08/01	EUTH	17	17	3
DOG	A010994	1	07/24/01	07/24/01	OWNER SUR	08/09/01	EUTH	17	17	0
DOG	A010985	1	07/24/01	07/24/01	STRAY	08/09/01	EUTH	17	17	3
DOG	A010986	1	07/24/01	07/24/01	STRAY	08/09/01	EUTH	17	17	3
DOG	A011612	1	08/15/01	08/15/01	STRAY	08/31/01	ADOPTION	17	17	0
DOG	A011652	1	08/16/01	08/16/01	STRAY	09/01/01	EUTH	17	17	3

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A011792	1	08/23/01	08/23/01	STRAY	09/08/01	EUTH	17	17	3
DOG	A011819	1	08/24/01	08/24/01	STRAY	09/09/01	EUTH	17	17	3
DOG	A011835	1	08/25/01	08/25/01	STRAY	09/10/01	ADOPTION	17	17	0
DOG	A012287	1	09/13/01	09/13/01	CONFISCATE	09/29/01	EUTH	17	17	3
DOG	A012349	1	09/17/01	09/17/01	STRAY	10/03/01	EUTH	17	17	3
DOG	A011612	1	10/03/01	10/03/01	RETURN	10/19/01	ADOPTION	17	17	0
DOG	A012669	1	10/03/01	10/03/01	STRAY	10/19/01	EUTH	17	17	3
DOG	A012763	1	10/07/01	10/07/01	STRAY	10/23/01	ADOPTION	17	17	0
DOG	A012805	1	10/11/01	10/11/01	STRAY	10/27/01	ADOPTION	17	17	0
DOG	A012819	1	10/11/01	10/11/01	STRAY	10/27/01	EUTH	17	17	3
DOG	A012847	1	10/12/01	10/12/01	STRAY	10/28/01	EUTH	17	17	3
DOG	A013174	1	10/31/01	10/31/01	STRAY	11/16/01	ADOPTION	17	17	0
DOG	A013329	1	11/09/01	11/09/01	OWNER SUR	11/25/01	EUTH	17	17	0
DOG	A013363	1	11/10/01	11/10/01	STRAY	11/26/01	ADOPTION	17	17	0
DOG	A013649	1	11/23/01	11/23/01	OWNER SUR	12/09/01	EUTH	17	17	0
DOG	A013707	1	11/27/01	11/27/01	STRAY	12/13/01	EUTH	17	17	3
DOG	A013786	1	12/02/01	12/02/01	STRAY	12/18/01	EUTH	17	17	3
DOG	A013821	1	12/04/01	12/04/01	STRAY	12/20/01	ADOPTION	17	17	0
DOG	A013969	1	12/13/01	12/13/01	OWNER SUR	12/29/01	EUTH	17	17	0
DOG	A014092	1	12/20/01	12/20/01	OWNER SUR	01/05/02	EUTH	17	17	0
DOG	A014174	1	12/27/01	12/27/01	OWNER SUR	01/12/02	EUTH	17	17	0
DOG	A014271	1	01/03/02	01/03/02	RETURN	01/19/02	ADOPTION	17	17	0
DOG	A014373	1	01/09/02	01/09/02	STRAY	01/25/02	EUTH	17	17	3
DOG	A007631	1	01/23/02	01/23/02	OWNER SUR	02/08/02	EUTH	17	17	0
DOG	A014558	1	01/24/02	01/24/02	STRAY	02/09/02	ADOPTION	17	17	0
DOG	A014567	1	01/24/02	01/24/02	STRAY	02/09/02	EUTH	17	17	3
DOG	A014574	1	01/25/02	01/25/02	STRAY	02/10/02	EUTH	17	17	3
DOG	A014600	1	01/27/02	01/27/02	STRAY	02/12/02	EUTH	17	17	3
DOG	A014641	1	01/29/02	01/29/02	OWNER SUR	02/14/02	EUTH	17	17	0
DOG	A014678	1	02/01/02	02/01/02	STRAY	02/17/02	EUTH	17	17	3
DOG	A014752	1	02/05/02	02/05/02	STRAY	02/21/02	EUTH	17	17	3
DOG	A014913	1	02/10/02	02/10/02	STRAY	02/26/02	EUTH	17	17	3
DOG	A014918	1	02/11/02	02/11/02	STRAY	02/27/02	EUTH	17	17	3
DOG	A015041	1	02/16/02	02/16/02	STRAY	03/04/02	EUTH	17	17	3
DOG	A015090	1	02/16/02	02/16/02	STRAY	03/04/02	EUTH	17	17	3
DOG	A015135	1	02/19/02	02/19/02	STRAY	03/07/02	EUTH	17	17	3
DOG	A015385	1	03/07/02	03/07/02	STRAY	03/23/02	ADOPTION	17	17	0
DOG	A014249	1	03/19/02	03/19/02	OWNER SUR	04/04/02	EUTH	17	17	0
DOG	A015703	1	03/20/02	03/20/02	STRAY	04/05/02	EUTH	17	17	3
DOG	A015899	1	03/27/02	03/27/02	STRAY	04/12/02	ADOPTION	17	17	0
DOG	A015932	1	03/29/02	03/29/02	STRAY	04/14/02	EUTH	17	17	3
DOG	A016207	1	04/15/02	04/15/02	STRAY	05/01/02	EUTH	17	17	3
DOG	A016284	1	04/20/02	04/20/02	STRAY	05/06/02	EUTH	17	17	3
DOG	A016598	1	05/05/02	05/05/02	STRAY	05/21/02	ADOPTION	17	17	0
DOG	A016745	1	05/13/02	05/13/02	STRAY	05/29/02	EUTH	17	17	3
DOG	A014571	1	05/21/02	05/21/02	OWNER SUR	06/06/02	EUTH	17	17	0
DOG	A017204	1	05/31/02	05/31/02	STRAY	06/16/02	EUTH	17	17	3
DOG	A017205	1	05/31/02	05/31/02	STRAY	06/16/02	EUTH	17	17	3
DOG	A010161	1	06/20/01	07/01/01	STRAY	07/07/01	ADOPTION	18	7	0
DOG	A010246	1	06/23/01	07/01/01	STRAY	07/10/01	ADOPTION	18	10	0
DOG	A010532	1	07/06/01	07/06/01	STRAY	07/23/01	ADOPTION	18	18	0
DOG	A010534	1	07/06/01	07/06/01	STRAY	07/23/01	ADOPTION	18	18	0
DOG	A010549	1	07/07/01	07/07/01	OWNER SUR	07/24/01	EUTH	18	18	0
DOG	A011284	1	08/02/01	08/02/01	STRAY	08/19/01	EUTH	18	18	3
DOG	A011478	1	08/11/01	08/11/01	STRAY	08/28/01	ADOPTION	18	18	0
DOG	A011726	1	08/21/01	08/21/01	OWNER SUR	09/07/01	EUTH	18	18	0
DOG	A011727	1	08/21/01	08/21/01	OWNER SUR	09/07/01	EUTH	18	18	0
DOG	A011823	1	08/25/01	08/25/01	STRAY	09/11/01	ADOPTION	18	18	0
DOG	A011854	1	08/26/01	08/26/01	STRAY	09/12/01	EUTH	18	18	3
DOG	A012046	1	09/02/01	09/02/01	STRAY	09/19/01	DIED	18	18	3
DOG	A012082	1	09/03/01	09/03/01	STRAY	09/20/01	EUTH	18	18	3
DOG	A012083	1	09/03/01	09/03/01	STRAY	09/20/01	EUTH	18	18	3
DOG	A012815	1	10/11/01	10/11/01	STRAY	10/28/01	EUTH	18	18	3
DOG	A012816	1	10/11/01	10/11/01	STRAY	10/28/01	EUTH	18	18	3
DOG	A012828	1	10/12/01	10/12/01	OWNER SUR	10/29/01	ADOPTION	18	18	0
DOG	A007115	1	10/20/01	10/20/01	OWNER SUR	11/06/01	EUTH	18	18	0
DOG	A013188	1	11/02/01	11/02/01	STRAY	11/19/01	ADOPTION	18	18	0
DOG	A013229	1	11/03/01	11/03/01	STRAY	11/20/01	ADOPTION	18	18	0
DOG	A013318	1	11/09/01	11/09/01	STRAY	11/26/01	ADOPTION	18	18	0
DOG	A013575	1	11/19/01	11/19/01	STRAY	12/06/01	EUTH	18	18	3
DOG	A013774	1	12/01/01	12/01/01	STRAY	12/18/01	EUTH	18	18	3
DOG	A013940	1	12/11/01	12/11/01	STRAY	12/28/01	ADOPTION	18	18	0
DOG	A014335	1	01/08/02	01/08/02	STRAY	01/25/02	EUTH	18	18	3
DOG	A014580	1	01/26/02	01/26/02	STRAY	02/12/02	EUTH	18	18	3
DOG	A014587	1	01/26/02	01/26/02	STRAY	02/12/02	EUTH	18	18	3
DOG	A014733	1	02/05/02	02/05/02	STRAY	02/22/02	EUTH	18	18	3

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A014757	1	02/06/02	02/06/02	STRAY	02/23/02	EUTH	18	18	3
DOG	A015022	1	02/15/02	02/15/02	STRAY	03/04/02	EUTH	18	18	3
DOG	A015124	1	02/19/02	02/19/02	STRAY	03/08/02	ADOPTION	18	18	0
DOG	A015417	1	03/09/02	03/09/02	OWNER SUR	03/26/02	EUTH	18	18	0
DOG	A012823	1	03/28/02	03/28/02	OWNER SUR	04/14/02	EUTH	18	18	0
DOG	A016087	1	04/08/02	04/08/02	STRAY	04/25/02	ADOPTION	18	18	0
DOG	A014504	1	04/09/02	04/09/02	OWNER SUR	04/26/02	EUTH	18	18	0
DOG	A016100	1	05/07/02	05/07/02	RETURN	05/24/02	ADOPTION	18	18	0
DOG	A017009	1	05/24/02	05/24/02	STRAY	06/10/02	EUTH	18	18	3
DOG	A017043	1	05/25/02	05/25/02	STRAY	06/11/02	EUTH	18	18	3
DOG	A017177	1	05/30/02	05/30/02	STRAY	06/16/02	EUTH	18	18	3
DOG	A017210	1	05/31/02	05/31/02	OWNER SUR	06/17/02	EUTH	18	18	0
DOG	A017189	1	05/31/02	05/31/02	STRAY	06/17/02	EUTH	18	18	3
DOG	A017315	1	06/04/02	06/04/02	OWNER SUR	06/21/02	EUTH	18	18	0
DOG	A017397	1	06/08/02	06/08/02	CONFISCATE	06/25/02	ADOPTION	18	18	0
DOG	A017471	1	06/12/02	06/12/02	STRAY	06/29/02	EUTH	18	18	3
DOG	A010250	1	06/23/01	07/01/01	CONFISCATE	07/11/01	EUTH	19	11	3
DOG	A010316	1	06/27/01	07/01/01	OWNER SUR	07/15/01	EUTH	19	15	0
DOG	A010566	1	07/07/01	07/07/01	STRAY	07/25/01	EUTH	19	19	3
DOG	A010579	1	07/07/01	07/07/01	STRAY	07/25/01	EUTH	19	19	3
DOG	A010941	1	07/22/01	07/22/01	STRAY	08/09/01	EUTH	19	19	3
DOG	A010944	1	07/22/01	07/22/01	STRAY	08/09/01	EUTH	19	19	3
DOG	A011173	1	07/31/01	07/31/01	STRAY	08/18/01	ADOPTION	19	19	0
DOG	A011174	1	07/31/01	07/31/01	STRAY	08/18/01	ADOPTION	19	19	0
DOG	A012045	1	09/02/01	09/02/01	STRAY	09/20/01	EUTH	19	19	3
DOG	A012789	1	10/09/01	10/09/01	STRAY	10/27/01	EUTH	19	19	3
DOG	A012810	1	10/11/01	10/11/01	STRAY	10/29/01	ADOPTION	19	19	0
DOG	A012872	1	10/13/01	10/13/01	OWNER SUR	10/31/01	EUTH	19	19	0
DOG	A013280	1	11/06/01	11/06/01	STRAY	11/24/01	EUTH	19	19	3
DOG	A013293	1	11/07/01	11/07/01	OWNER SUR	11/25/01	EUTH	19	19	0
DOG	A013939	1	12/11/01	12/11/01	STRAY	12/29/01	ADOPTION	19	19	0
DOG	A013941	1	12/11/01	12/11/01	STRAY	12/29/01	EUTH	19	19	3
DOG	A014264	1	12/31/01	12/31/01	STRAY	01/18/02	RELOCATE	19	19	0
DOG	A014716	1	02/04/02	02/04/02	STRAY	02/22/02	EUTH	19	19	3
DOG	A015203	1	02/23/02	02/23/02	STRAY	03/13/02	EUTH	19	19	3
DOG	A015299	1	03/01/02	03/01/02	STRAY	03/19/02	EUTH	19	19	3
DOG	A015397	1	03/08/02	03/08/02	STRAY	03/26/02	EUTH	19	19	3
DOG	A015402	1	03/08/02	03/08/02	STRAY	03/26/02	EUTH	19	19	3
DOG	A015403	1	03/08/02	03/08/02	STRAY	03/26/02	EUTH	19	19	3
DOG	A015532	1	03/16/02	03/16/02	STRAY	04/03/02	ADOPTION	19	19	0
DOG	A016098	1	04/09/02	04/09/02	STRAY	04/27/02	ADOPTION	19	19	0
DOG	A016586	1	05/04/02	05/04/02	STRAY	05/22/02	ADOPTION	19	19	0
DOG	A016980	1	05/23/02	05/23/02	OWNER SUR	06/10/02	EUTH	19	19	0
DOG	A016986	1	05/23/02	05/23/02	OWNER SUR	06/10/02	EUTH	19	19	0
DOG	A016988	1	05/23/02	05/23/02	STRAY	06/10/02	EUTH	19	19	3
DOG	A017371	1	06/07/02	06/07/02	CONFISCATE	06/25/02	EUTH	19	19	3
DOG	A010541	1	07/06/01	07/06/01	STRAY	07/25/01	EUTH	20	20	3
DOG	A010927	1	07/21/01	07/21/01	STRAY	08/09/01	EUTH	20	20	3
DOG	A011357	1	08/06/01	08/06/01	STRAY	08/25/01	ADOPTION	20	20	0
DOG	A011889	1	08/28/01	08/28/01	STRAY	09/16/01	EUTH	20	20	3
DOG	A011448	1	08/31/01	08/31/01	OWNER SUR	09/19/01	ADOPTION	20	20	0
DOG	A011971	1	08/31/01	08/31/01	OWNER SUR	09/19/01	EUTH	20	20	0
DOG	A012347	1	09/17/01	09/17/01	STRAY	10/06/01	ADOPTION	20	20	0
DOG	A012475	1	09/22/01	09/22/01	OWNER SUR	10/11/01	EUTH	20	20	0
DOG	A012613	1	09/30/01	09/30/01	STRAY	10/19/01	EUTH	20	20	3
DOG	A013018	1	10/20/01	10/20/01	CONFISCATE	11/08/01	EUTH	20	20	3
DOG	A013110	1	10/27/01	10/27/01	STRAY	11/15/01	EUTH	20	20	3
DOG	A013261	1	11/06/01	11/06/01	OWNER SUR	11/25/01	EUTH	20	20	0
DOG	A013434	1	11/14/01	11/14/01	STRAY	12/03/01	EUTH	20	20	3
DOG	A013511	1	11/17/01	11/17/01	OWNER SUR	12/06/01	EUTH	20	20	0
DOG	A013597	1	11/20/01	11/20/01	STRAY	12/09/01	EUTH	20	20	3
DOG	A014220	1	12/29/01	12/29/01	STRAY	01/17/02	ADOPTION	20	20	0
DOG	A014218	1	12/29/01	12/29/01	STRAY	01/17/02	EUTH	20	20	3
DOG	A014221	1	12/29/01	12/29/01	STRAY	01/17/02	EUTH	20	20	3
DOG	A014618	1	01/28/02	01/28/02	CONFISCATE	02/16/02	RTO	20	20	0
DOG	A014704	1	02/03/02	02/03/02	STRAY	02/22/02	EUTH	20	20	3
DOG	A014715	1	02/04/02	02/04/02	STRAY	02/23/02	EUTH	20	20	3
DOG	A015167	1	02/21/02	02/21/02	STRAY	03/12/02	ADOPTION	20	20	0
DOG	A015414	1	03/09/02	03/09/02	OWNER SUR	03/28/02	EUTH	20	20	0
DOG	A015790	1	03/23/02	03/23/02	STRAY	04/11/02	ADOPTION	20	20	0
DOG	A016135	1	04/11/02	04/11/02	OWNER SUR	04/30/02	ADOPTION	20	20	0
DOG	A016142	1	04/11/02	04/11/02	STRAY	04/30/02	ADOPTION	20	20	0
DOG	A009113	1	05/10/02	05/10/02	CONFISCATE	05/29/02	EUTH	20	20	3
DOG	A012578	1	05/13/02	05/13/02	STRAY	06/01/02	RTO	20	20	0
DOG	A017392	1	06/08/02	06/08/02	STRAY	06/27/02	EUTH	20	20	3
DOG	A010530	1	07/06/01	07/06/01	STRAY	07/26/01	ADOPTION	21	21	0

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J=(g)-(e)+1	(k)
DOG	A010533	1	07/06/01	07/06/01	STRAY	07/26/01	ADOPTION	21	21	0
DOG	A010887	1	07/20/01	07/20/01	STRAY	08/09/01	ADOPTION	21	21	0
DOG	A011281	1	08/01/01	08/01/01	STRAY	08/21/01	ADOPTION	21	21	0
DOG	A011282	1	08/01/01	08/01/01	STRAY	08/21/01	ADOPTION	21	21	0
DOG	A011814	1	08/24/01	08/24/01	STRAY	09/13/01	EUTH	21	21	3
DOG	A012464	1	09/21/01	09/21/01	OWNER SUR	10/11/01	EUTH	21	21	0
DOG	A012452	1	09/21/01	09/21/01	STRAY	10/11/01	EUTH	21	21	3
DOG	A012532	1	09/26/01	09/26/01	STRAY	10/16/01	ADOPTION	21	21	0
DOG	A012691	1	10/04/01	10/04/01	STRAY	10/24/01	ADOPTION	21	21	0
DOG	A012768	1	10/08/01	10/08/01	STRAY	10/28/01	EUTH	21	21	3
DOG	A012956	1	10/18/01	10/18/01	STRAY	11/07/01	MISSING	21	21	0
DOG	A013314	1	11/08/01	11/08/01	STRAY	11/28/01	EUTH	21	21	3
DOG	A013317	1	11/08/01	11/08/01	STRAY	11/28/01	EUTH	21	21	3
DOG	A013569	1	11/19/01	11/19/01	STRAY	12/09/01	EUTH	21	21	3
DOG	A013748	1	11/29/01	11/29/01	STRAY	12/19/01	EUTH	21	21	3
DOG	A011014	1	12/07/01	12/07/01	OWNER SUR	02/27/01	EUTH	21	21	0
DOG	A013989	1	12/15/01	12/15/01	STRAY	01/04/02	EUTH	21	21	3
DOG	A014087	1	12/19/01	12/19/01	STRAY	01/08/02	RTO	21	21	0
DOG	A014228	1	12/29/01	12/29/01	STRAY	01/18/02	ADOPTION	21	21	0
DOG	A014317	1	01/06/02	01/06/02	CONFISCATE	01/26/02	EUTH	21	21	3
DOG	A014339	1	01/08/02	01/08/02	OWNER SUR	01/28/02	EUTH	21	21	0
DOG	A014571	1	01/25/02	01/25/02	STRAY	02/14/02	ADOPTION	21	21	0
DOG	A015285	1	02/28/02	02/28/02	STRAY	03/20/02	ADOPTION	21	21	0
DOG	A015294	1	02/28/02	02/28/02	STRAY	03/20/02	ADOPTION	21	21	0
DOG	A015386	1	03/07/02	03/07/02	STRAY	03/27/02	ADOPTION	21	21	0
DOG	A015387	1	03/07/02	03/07/02	STRAY	03/27/02	ADOPTION	21	21	0
DOG	A015410	1	03/08/02	03/08/02	STRAY	03/28/02	EUTH	21	21	3
DOG	A015520	1	03/15/02	03/15/02	STRAY	04/04/02	EUTH	21	21	3
DOG	A015933	1	03/29/02	03/29/02	STRAY	04/18/02	EUTH	21	21	3
DOG	A016100	1	04/09/02	04/09/02	STRAY	04/29/02	ADOPTION	21	21	0
DOG	A016557	1	05/03/02	05/03/02	STRAY	05/23/02	EUTH	21	21	3
DOG	A016840	1	05/16/02	05/16/02	STRAY	06/05/02	EUTH	21	21	3
DOG	A016926	1	05/21/02	05/21/02	OWNER SUR	06/10/02	EUTH	21	21	0
DOG	A017109	1	05/28/02	05/28/02	STRAY	06/17/02	EUTH	21	21	3
DOG	A010005	1	06/12/01	07/01/01	STRAY	07/03/01	ADOPTION	22	3	0
DOG	A010055	1	06/14/01	07/01/01	STRAY	07/05/01	ADOPTION	22	5	0
DOG	A010239	1	06/23/01	07/01/01	STRAY	07/14/01	ADOPTION	22	14	0
DOG	A010252	1	06/23/01	07/01/01	STRAY	07/14/01	EUTH	22	14	3
DOG	A010883	1	07/19/01	07/19/01	STRAY	08/09/01	EUTH	22	22	3
DOG	A011448	1	08/10/01	08/10/01	OWNER SUR	08/31/01	ADOPTION	22	22	0
DOG	A011753	1	08/22/01	08/22/01	STRAY	09/12/01	ADOPTION	22	22	0
DOG	A011866	1	08/26/01	08/26/01	OWNER SUR	09/16/01	EUTH	22	22	0
DOG	A012241	1	09/11/01	09/11/01	STRAY	10/02/01	ADOPTION	22	22	0
DOG	A012263	1	09/12/01	09/12/01	STRAY	10/03/01	TRANSFER	22	22	0
DOG	A012756	1	10/07/01	10/07/01	STRAY	10/28/01	EUTH	22	22	3
DOG	A012971	1	10/07/01	10/07/01	STRAY	10/28/01	EUTH	22	22	3
DOG	A012827	1	10/12/01	10/12/01	OWNER SUR	11/02/01	EUTH	22	22	0
DOG	A012932	1	10/17/01	10/17/01	STRAY	11/07/01	ADOPTION	22	22	0
DOG	A012958	1	10/18/01	10/18/01	OWNER SUR	11/08/01	EUTH	22	22	0
DOG	A013156	1	10/30/01	10/30/01	STRAY	11/20/01	EUTH	22	22	3
DOG	A013169	1	10/31/01	10/31/01	STRAY	11/21/01	ADOPTION	22	22	0
DOG	A013418	1	11/13/01	11/13/01	OWNER SUR	12/04/01	ADOPTION	22	22	0
DOG	A013458	1	11/15/01	11/15/01	STRAY	12/06/01	EUTH	22	22	3
DOG	A013720	1	11/28/01	11/28/01	STRAY	12/19/01	EUTH	22	22	3
DOG	A014371	1	01/09/02	01/09/02	STRAY	01/30/02	EUTH	22	22	3
DOG	A014718	1	02/04/02	02/04/02	STRAY	02/25/02	ADOPTION	22	22	0
DOG	A015296	1	02/28/02	02/28/02	STRAY	03/21/02	ADOPTION	22	22	0
DOG	A015393	1	03/07/02	03/07/02	OWNER SUR	03/28/02	EUTH	22	22	0
DOG	A015518	1	03/14/02	03/14/02	STRAY	04/04/02	EUTH	22	22	3
DOG	A015613	1	03/18/02	03/18/02	STRAY	04/08/02	EUTH	22	22	3
DOG	A016085	1	04/08/02	04/08/02	STRAY	04/29/02	ADOPTION	22	22	0
DOG	A016124	1	04/10/02	04/10/02	OWNER SUR	05/01/02	EUTH	22	22	0
DOG	A016920	1	05/20/02	05/20/02	CONFISCATE	06/10/02	EUTH	22	22	3
DOG	A016921	1	05/20/02	05/20/02	CONFISCATE	06/10/02	EUTH	22	22	3
DOG	A010040	1	06/13/01	07/01/01	STRAY	07/05/01	ADOPTION	23	5	0
DOG	A009806	1	06/15/01	07/01/01	RETURN	07/07/01	EUTH	23	7	0
DOG	A010068	1	06/15/01	07/01/01	STRAY	07/07/01	ADOPTION	23	7	0
DOG	A010168	1	06/20/01	07/01/01	STRAY	07/12/01	TRANSFER	23	12	0
DOG	A010184	1	06/21/01	07/01/01	STRAY	07/13/01	ADOPTION	23	13	0
DOG	A010192	1	06/22/01	07/01/01	STRAY	07/14/01	EUTH	23	14	3
DOG	A010444	1	07/02/01	07/02/01	STRAY	07/24/01	EUTH	23	23	3
DOG	A010466	1	07/03/01	07/03/01	STRAY	07/25/01	EUTH	23	23	3
DOG	A010664	1	07/09/01	07/09/01	STRAY	07/31/01	TRANSFER	23	23	0
DOG	A010691	1	07/12/01	07/12/01	STRAY	08/03/01	ADOPTION	23	23	0
DOG	A010975	1	07/24/01	07/24/01	OWNER SUR	08/15/01	ADOPTION	23	23	0
DOG	A011876	1	08/28/01	08/28/01	STRAY	09/19/01	EUTH	23	23	3

Animal Type	Animal ID	Total # of animals under ID	Intake Date	Intake Date Revised by Auditor	Type- How Animal Came in to Shelter	Outcome Date	Type- Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A011902	1	08/28/01	08/28/01	STRAY	09/19/01	EUTH	23	23	3
DOG	A011924	1	08/29/01	08/29/01	OWNER SUR	09/20/01	ADOPTION	23	23	0
DOG	A008538	1	09/14/01	09/14/01	OWNER SUR	10/06/01	ADOPTION	23	23	0
DOG	A012735	1	10/06/01	10/06/01	STRAY	10/28/01	EUTH	23	23	3
DOG	A013037	1	10/22/01	10/22/01	STRAY	11/13/01	EUTH	23	23	3
DOG	A013523	1	11/17/01	11/17/01	OWNER SUR	12/09/01	EUTH	23	23	0
DOG	A013620	1	11/21/01	11/21/01	STRAY	12/13/01	EUTH	23	23	3
DOG	A013629	1	11/21/01	11/21/01	STRAY	12/13/01	EUTH	23	23	3
DOG	A013726	1	11/28/01	11/28/01	OWNER SUR	12/20/01	EUTH	23	23	0
DOG	A013728	1	11/28/01	11/28/01	STRAY	12/20/01	EUTH	23	23	3
DOG	A014170	1	12/27/01	12/27/01	OWNER SUR	01/18/02	ADOPTION	23	23	0
DOG	A014205	1	12/28/01	12/28/01	STRAY	01/19/02	EUTH	23	23	3
DOG	A014472	1	01/16/02	01/16/02	STRAY	02/07/02	ADOPTION	23	23	0
DOG	A014619	1	01/29/02	01/29/02	STRAY	02/20/02	ADOPTION	23	23	0
DOG	A014681	1	02/01/02	02/01/02	STRAY	02/23/02	EUTH	23	23	3
DOG	A015132	1	02/19/02	02/19/02	STRAY	03/13/02	ADOPTION	23	23	0
DOG	A015146	1	02/20/02	02/20/02	OWNER SUR	03/14/02	EUTH	23	23	0
DOG	A015382	1	03/06/02	03/06/02	TRANSFER	03/28/02	EUTH	23	23	3
DOG	A015443	1	03/11/02	03/11/02	STRAY	04/02/02	ADOPTION	23	23	0
DOG	A015444	1	03/11/02	03/11/02	STRAY	04/02/02	ADOPTION	23	23	0
DOG	A015492	1	03/13/02	03/13/02	STRAY	04/04/02	EUTH	23	23	3
DOG	A015503	1	03/14/02	03/14/02	STRAY	04/05/02	EUTH	23	23	3
DOG	A010863	1	07/18/01	07/18/01	CONFISCATE	08/10/01	EUTH	24	24	3
DOG	A010864	1	07/18/01	07/18/01	CONFISCATE	08/10/01	EUTH	24	24	3
DOG	A010865	1	07/18/01	07/18/01	CONFISCATE	08/10/01	EUTH	24	24	3
DOG	A010880	1	07/19/01	07/19/01	OWNER SUR	08/11/01	ADOPTION	24	24	0
DOG	A011707	1	08/20/01	08/20/01	STRAY	09/12/01	EUTH	24	24	3
DOG	A012694	1	10/04/01	10/04/01	STRAY	10/27/01	EUTH	24	24	3
DOG	A013052	1	10/23/01	10/23/01	STRAY	11/15/01	EUTH	24	24	3
DOG	A013367	1	11/10/01	11/10/01	STRAY	12/03/01	EUTH	24	24	3
DOG	A013875	1	12/06/01	12/06/01	STRAY	12/29/01	ADOPTION	24	24	0
DOG	A013878	1	12/06/01	12/06/01	STRAY	12/29/01	ADOPTION	24	24	0
DOG	A013873	1	12/06/01	12/06/01	STRAY	12/29/01	EUTH	24	24	3
DOG	A014711	1	02/03/02	02/03/02	STRAY	02/26/02	EUTH	24	24	3
DOG	A015137	1	02/19/02	02/19/02	STRAY	03/14/02	EUTH	24	24	3
DOG	A015478	1	03/12/02	03/12/02	OWNER SUR	04/04/02	ADOPTION	24	24	0
DOG	A016726	1	05/12/02	05/12/02	CONFISCATE	06/04/02	EUTH	24	24	3
DOG	A016727	1	05/12/02	05/12/02	CONFISCATE	06/04/02	EUTH	24	24	3
DOG	A016728	1	05/12/02	05/12/02	CONFISCATE	06/04/02	EUTH	24	24	3
DOG	A017017	1	05/25/02	05/25/02	STRAY	06/17/02	EUTH	24	24	3
DOG	A010170	1	06/20/01	07/01/01	STRAY	07/14/01	EUTH	25	14	3
DOG	A010793	1	07/16/01	07/16/01	STRAY	08/09/01	EUTH	25	25	3
DOG	A010834	1	07/17/01	07/17/01	STRAY	08/10/01	TRANSFER	25	25	0
DOG	A010947	1	07/22/01	07/22/01	STRAY	08/15/01	EUTH	25	25	3
DOG	A012047	1	09/02/01	09/02/01	STRAY	09/26/01	TRANSFER	25	25	0
DOG	A012670	1	10/03/01	10/03/01	STRAY	10/27/01	EUTH	25	25	3
DOG	A012671	1	10/03/01	10/03/01	STRAY	10/27/01	EUTH	25	25	3
DOG	A012696	1	10/04/01	10/04/01	STRAY	10/28/01	EUTH	25	25	3
DOG	A012743	1	10/06/01	10/06/01	OWNER SUR	10/30/01	RTO	25	25	0
DOG	A011632	1	10/13/01	10/13/01	OWNER SUR	11/06/01	ADOPTION	25	25	0
DOG	A012858	1	10/13/01	10/13/01	STRAY	11/06/01	ADOPTION	25	25	0
DOG	A012948	1	10/17/01	10/17/01	OWNER SUR	11/10/01	EUTH	25	25	0
DOG	A013865	1	12/06/01	12/06/01	STRAY	12/30/01	EUTH	25	25	3
DOG	A014828	1	02/09/02	02/09/02	STRAY	03/05/02	EUTH	25	25	3
DOG	A015420	1	03/09/02	03/09/02	STRAY	04/02/02	ADOPTION	25	25	0
DOG	A016218	1	04/15/02	04/15/02	OWNER SUR	05/09/02	EUTH	25	25	0
DOG	A016983	1	05/23/02	05/23/02	STRAY	06/16/02	EUTH	25	25	3
DOG	A017007	1	05/24/02	05/24/02	STRAY	06/17/02	EUTH	25	25	3
DOG	A010014	1	06/12/01	07/01/01	STRAY	07/07/01	EUTH	26	7	3
DOG	A010057	1	06/14/01	07/01/01	STRAY	07/09/01	ADOPTION	26	9	0
DOG	A010412	1	07/01/01	07/01/01	CONFISCATE	07/26/01	EUTH	26	26	3
DOG	A011673	1	08/17/01	08/17/01	STRAY	09/11/01	EUTH	26	26	3
DOG	A012042	1	09/01/01	09/01/01	OWNER SUR	09/26/01	ADOPTION	26	26	0
DOG	A012112	1	09/04/01	09/04/01	STRAY	09/29/01	EUTH	26	26	3
DOG	A012650	1	10/02/01	10/02/01	STRAY	10/27/01	EUTH	26	26	3
DOG	A012657	1	10/03/01	10/03/01	STRAY	10/28/01	EUTH	26	26	3
DOG	A059112	1	10/12/01	10/12/01	STRAY	11/06/01	ADOPTION	26	26	0
DOG	A013145	1	10/30/01	10/30/01	STRAY	11/24/01	EUTH	26	26	3
DOG	A013186	1	11/01/01	11/01/01	STRAY	11/26/01	ADOPTION	26	26	0
DOG	A013189	1	11/02/01	11/02/01	STRAY	11/27/01	EUTH	26	26	3
DOG	A013230	1	11/03/01	11/03/01	STRAY	11/28/01	ADOPTION	26	26	0
DOG	A013594	1	11/20/01	11/20/01	STRAY	12/15/01	ADOPTION	26	26	0
DOG	A013953	1	12/11/01	12/11/01	STRAY	01/05/02	EUTH	26	26	3
DOG	A013967	1	12/13/01	12/13/01	STRAY	01/07/02	ADOPTION	26	26	0
DOG	A014224	1	12/29/01	12/29/01	STRAY	01/23/02	ADOPTION	26	26	0
DOG	A014447	1	01/14/02	01/14/02	STRAY	02/08/02	EUTH	26	26	3

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J=(g)-(e)+1	(k)
DOG	A014582	1	01/26/02	01/26/02	STRAY	02/20/02	ADOPTION	26	26	0
DOG	A015063	1	02/16/02	02/16/02	STRAY	03/13/02	EUTH	26	26	3
DOG	A015389	1	03/07/02	03/07/02	STRAY	04/01/02	ADOPTION	26	26	0
DOG	A015502	1	03/14/02	03/14/02	STRAY	04/08/02	ADOPTION	26	26	0
DOG	A015978	1	04/02/02	04/02/02	STRAY	04/27/02	EUTH	26	26	3
DOG	A015996	1	04/03/02	04/03/02	STRAY	04/28/02	ADOPTION	26	26	0
DOG	A016043	1	04/05/02	04/05/02	STRAY	04/30/02	ADOPTION	26	26	0
DOG	A016069	1	04/06/02	04/06/02	CONFISCATE	05/01/02	EUTH	26	26	3
DOG	A016078	1	04/06/02	04/06/02	CONFISCATE	05/01/02	EUTH	26	26	3
DOG	A016981	1	05/23/02	05/23/02	STRAY	06/17/02	EUTH	26	26	3
DOG	A017180	1	05/30/02	05/30/02	STRAY	06/24/02	ADOPTION	26	26	0
DOG	A010069	1	06/15/01	07/01/01	STRAY	07/11/01	ADOPTION	27	11	0
DOG	A010326	1	06/27/01	07/01/01	STRAY	07/23/01	ADOPTION	27	23	0
DOG	A007790	1	07/14/01	07/14/01	OWNER SUR	08/09/01	EUTH	27	27	0
DOG	A011499	1	08/12/01	08/12/01	STRAY	09/07/01	EUTH	27	27	3
DOG	A011805	1	08/24/01	08/24/01	STRAY	09/19/01	EUTH	27	27	3
DOG	A011818	1	08/24/01	08/24/01	STRAY	09/19/01	EUTH	27	27	3
DOG	A011989	1	08/31/01	08/31/01	OWNER SUR	09/26/01	TRANSFER	27	27	0
DOG	A012612	1	09/30/01	09/30/01	STRAY	10/26/01	ADOPTION	27	27	0
DOG	A012623	1	10/01/01	10/01/01	STRAY	10/27/01	EUTH	27	27	3
DOG	A013631	1	11/22/01	11/22/01	STRAY	12/18/01	EUTH	27	27	3
DOG	A013790	1	12/03/01	12/03/01	STRAY	12/29/01	EUTH	27	27	3
DOG	A013801	1	12/04/01	12/04/01	STRAY	12/30/01	EUTH	27	27	3
DOG	A013812	1	12/04/01	12/04/01	STRAY	12/30/01	EUTH	27	27	3
DOG	A013827	1	12/05/01	12/05/01	STRAY	12/31/01	EUTH	27	27	3
DOG	A014835	1	02/09/02	02/09/02	STRAY	03/07/02	EUTH	27	27	3
DOG	A015324	1	03/02/02	03/02/02	STRAY	03/28/02	EUTH	27	27	3
DOG	A015418	1	03/09/02	03/09/02	STRAY	04/04/02	ADOPTION	27	27	0
DOG	A015531	1	03/15/02	03/15/02	STRAY	04/10/02	ADOPTION	27	27	0
DOG	A017192	1	05/31/02	05/31/02	STRAY	06/26/02	EUTH	27	27	3
DOG	A010370	1	06/29/01	07/01/01	STRAY	07/26/01	ADOPTION	28	26	0
DOG	A012424	1	09/20/01	09/20/01	STRAY	10/17/01	TRANSFER	28	28	0
DOG	A012741	1	10/06/01	10/06/01	OWNER SUR	11/02/01	RTO	28	28	0
DOG	A012800	1	10/10/01	10/10/01	STRAY	11/06/01	ADOPTION	28	28	0
DOG	A012846	1	10/12/01	10/12/01	STRAY	11/08/01	EUTH	28	28	3
DOG	A013019	1	10/20/01	10/20/01	STRAY	11/16/01	ADOPTION	28	28	0
DOG	A013179	1	10/31/01	10/31/01	STRAY	11/27/01	EUTH	28	28	3
DOG	A013681	1	11/24/01	11/24/01	STRAY	12/21/01	EUTH	28	28	3
DOG	A013760	1	11/30/01	11/30/01	STRAY	12/27/01	EUTH	28	28	3
DOG	A013776	1	12/01/01	12/01/01	STRAY	12/28/01	ADOPTION	28	28	0
DOG	A013098	1	12/04/01	12/04/01	OWNER SUR	12/31/01	EUTH	28	28	0
DOG	A014104	1	12/20/01	12/20/01	STRAY	01/16/02	RELOCATE	28	28	0
DOG	A014503	1	01/18/02	01/18/02	STRAY	02/14/02	ADOPTION	28	28	0
DOG	A014599	1	01/27/02	01/27/02	STRAY	02/23/02	EUTH	28	28	3
DOG	A014604	1	01/27/02	01/27/02	STRAY	02/23/02	EUTH	28	28	3
DOG	A014633	1	01/29/02	01/29/02	STRAY	02/25/02	ADOPTION	28	28	0
DOG	A009114	1	05/10/02	05/10/02	CONFISCATE	06/06/02	EUTH	28	28	3
DOG	A016754	1	05/14/02	05/14/02	STRAY	06/10/02	EUTH	28	28	3
DOG	A017162	1	05/28/02	05/28/02	STRAY	06/24/02	EUTH	28	28	3
DOG	A010056	1	06/14/01	07/01/01	STRAY	07/12/01	TRANSFER	29	12	0
DOG	A009519	1	06/20/01	07/01/01	CONFISCATE	07/18/01	EUTH	29	18	3
DOG	A010739	1	07/13/01	07/13/01	STRAY	08/10/01	EUTH	29	29	3
DOG	A012442	1	09/20/01	09/20/01	CONFISCATE	10/18/01	EUTH	29	29	3
DOG	A012588	1	09/29/01	09/29/01	STRAY	10/27/01	ADOPTION	29	29	0
DOG	A013991	1	12/15/01	12/15/01	STRAY	01/12/02	EUTH	29	29	3
DOG	A015019	1	02/14/02	02/14/02	STRAY	03/14/02	ADOPTION	29	29	0
DOG	A015722	1	03/21/02	03/21/02	STRAY	04/18/02	ADOPTION	29	29	0
DOG	A015775	1	03/22/02	03/22/02	STRAY	04/19/02	EUTH	29	29	3
DOG	A016108	1	04/09/02	04/09/02	STRAY	05/07/02	ADOPTION	29	29	0
DOG	A016513	1	05/01/02	05/01/02	CONFISCATE	05/29/02	EUTH	29	29	3
DOG	A016741	1	05/13/02	05/13/02	STRAY	06/10/02	ADOPTION	29	29	0
DOG	A009965	1	06/11/01	07/01/01	STRAY	07/10/01	ADOPTION	30	10	0
DOG	A011171	1	07/31/01	07/31/01	STRAY	08/29/01	ADOPTION	30	30	0
DOG	A011506	1	08/13/01	08/13/01	STRAY	09/11/01	EUTH	30	30	3
DOG	A011822	1	08/25/01	08/25/01	STRAY	09/23/01	EUTH	30	30	3
DOG	A014232	1	12/30/01	12/30/01	STRAY	01/28/02	EUTH	30	30	3
DOG	A015172	1	02/21/02	02/21/02	STRAY	03/22/02	EUTH	30	30	3
DOG	A015372	1	03/06/02	03/06/02	OWNER SUR	04/04/02	EUTH	30	30	0
DOG	A010996	1	07/24/01	07/24/01	STRAY	08/23/01	ADOPTION	31	31	0
DOG	A011209	1	08/01/01	08/01/01	STRAY	08/31/01	ADOPTION	31	31	0
DOG	A011871	1	08/28/01	08/28/01	STRAY	09/27/01	ADOPTION	31	31	0
DOG	A012477	1	09/22/01	09/22/01	OWNER SUR	10/22/01	ADOPTION	31	31	0
DOG	A012935	1	10/17/01	10/17/01	STRAY	11/16/01	ADOPTION	31	31	0
DOG	A013020	1	10/20/01	10/20/01	STRAY	11/19/01	ADOPTION	31	31	0
DOG	A013408	1	11/13/01	11/13/01	STRAY	12/13/01	EUTH	31	31	3
DOG	A013411	1	11/20/01	11/20/01	STRAY	12/20/01	EUTH	31	31	3

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J=(g)-(e)+1	(k)
DOG	A013708	1	11/27/01	11/27/01	STRAY	12/27/01	EUTH	31	31	3
DOG	A011195	1	01/21/02	01/21/02	OWNER SUR	02/20/02	ADOPTION	31	31	0
DOG	A015453	1	03/12/02	03/12/02	STRAY	04/11/02	ADOPTION	31	31	0
DOG	A011798	1	08/23/01	08/23/01	CONFISCATE	09/23/01	EUTH	32	32	3
DOG	A012803	1	10/10/01	10/10/01	STRAY	11/10/01	ADOPTION	32	32	0
DOG	A013107	1	10/27/01	10/27/01	STRAY	11/27/01	EUTH	32	32	3
DOG	A013554	1	11/17/01	11/17/01	OWNER SUR	12/18/01	EUTH	32	32	0
DOG	A013689	1	11/26/01	11/26/01	STRAY	12/27/01	EUTH	32	32	3
DOG	A013714	1	11/28/01	11/28/01	STRAY	12/29/01	ADOPTION	32	32	0
DOG	A014333	1	01/08/02	01/08/02	STRAY	02/08/02	ADOPTION	32	32	0
DOG	A014336	1	01/08/02	01/08/02	STRAY	02/08/02	EUTH	32	32	3
DOG	A015616	1	03/19/02	03/19/02	STRAY	04/19/02	EUTH	32	32	3
DOG	A016548	1	05/03/02	05/03/02	STRAY	06/03/02	ADOPTION	32	32	0
DOG	A010762	1	07/14/01	07/14/01	STRAY	08/15/01	EUTH	33	33	3
DOG	A012249	1	09/11/01	09/11/01	STRAY	10/13/01	ADOPTION	33	33	0
DOG	A012618	1	10/01/01	10/01/01	STRAY	11/02/01	EUTH	33	33	3
DOG	A013200	1	11/02/01	11/02/01	STRAY	12/04/01	EUTH	33	33	3
DOG	A013237	1	11/04/01	11/04/01	STRAY	12/06/01	ADOPTION	33	33	0
DOG	A013404	1	11/27/01	11/27/01	RETURN	12/29/01	EUTH	33	33	0
DOG	A013779	1	12/01/01	12/01/01	STRAY	01/02/02	ADOPTION	33	33	0
DOG	A014710	1	02/03/02	02/03/02	STRAY	03/07/02	EUTH	33	33	3
DOG	A015394	1	03/07/02	03/07/02	STRAY	04/08/02	ADOPTION	33	33	0
DOG	A010545	1	07/07/01	07/07/01	STRAY	08/09/01	EUTH	34	34	3
DOG	A011018	1	07/26/01	07/26/01	STRAY	08/28/01	ADOPTION	34	34	0
DOG	A012504	1	09/24/01	09/24/01	STRAY	10/27/01	EUTH	34	34	3
DOG	A013197	1	11/02/01	11/02/01	STRAY	12/05/01	ADOPTION	34	34	0
DOG	A013687	1	11/26/01	11/26/01	STRAY	12/29/01	EUTH	34	34	3
DOG	A013736	1	11/28/01	11/28/01	STRAY	12/31/01	EUTH	34	34	3
DOG	A013785	1	12/02/01	12/02/01	CONFISCATE	01/04/02	EUTH	34	34	3
DOG	A014495	1	01/18/02	01/18/02	STRAY	02/20/02	ADOPTION	34	34	0
DOG	A015887	1	03/26/02	03/26/02	STRAY	04/28/02	TRANSFER	34	34	0
DOG	A016067	1	04/06/02	04/06/02	CONFISCATE	05/09/02	EUTH	34	34	3
DOG	A016068	1	04/06/02	04/06/02	CONFISCATE	05/09/02	EUTH	34	34	3
DOG	A010692	1	07/12/01	07/12/01	STRAY	08/15/01	ADOPTION	35	35	0
DOG	A011795	1	08/23/01	08/23/01	STRAY	09/26/01	TRANSFER	35	35	0
DOG	A014769	1	02/07/02	02/07/02	STRAY	03/13/02	EUTH	35	35	3
DOG	A016012	1	04/04/02	04/04/02	STRAY	05/08/02	ADOPTION	35	35	0
DOG	A011376	1	08/07/01	08/07/01	CONFISCATE	09/11/01	EUTH	36	36	3
DOG	A011435	1	08/09/01	08/09/01	STRAY	09/13/01	ADOPTION	36	36	0
DOG	A012495	1	09/22/01	09/22/01	CONFISCATE	10/27/01	EUTH	36	36	3
DOG	A013401	1	11/13/01	11/13/01	STRAY	12/18/01	EUTH	36	36	3
DOG	A013965	1	12/13/01	12/13/01	STRAY	01/17/02	ADOPTION	36	36	0
DOG	A016837	1	05/16/02	05/16/02	OWNER SUR	06/20/02	ADOPTION	36	36	0
DOG	A013175	1	10/31/01	10/31/01	OWNER SUR	12/06/01	EUTH	37	37	0
DOG	A013625	1	11/21/01	11/21/01	STRAY	12/27/01	EUTH	37	37	3
DOG	A013679	1	11/24/01	11/24/01	STRAY	12/30/01	EUTH	37	37	3
DOG	A013751	1	11/29/01	11/29/01	STRAY	01/04/02	ADOPTION	37	37	0
DOG	A014464	1	01/15/02	01/15/02	CONFISCATE	02/20/02	ADOPTION	37	37	0
DOG	A014617	1	01/28/02	01/28/02	CONFISCATE	03/05/02	EUTH	37	37	3
DOG	A015482	1	03/12/02	03/12/02	STRAY	04/17/02	ADOPTION	37	37	0
DOG	A016539	1	05/02/02	05/02/02	STRAY	06/07/02	ADOPTION	37	37	0
DOG	A016713	1	05/11/02	05/11/02	OWNER SUR	06/16/02	EUTH	37	37	0
DOG	A013027	1	10/21/01	10/21/01	OWNER SUR	11/27/01	EUTH	38	38	0
DOG	A015980	1	04/02/02	04/02/02	STRAY	05/09/02	EUTH	38	38	3
DOG	A009695	1	05/30/01	07/01/01	STRAY	07/07/01	EUTH	39	7	3
DOG	A010784	1	07/16/01	07/16/01	STRAY	08/23/01	EUTH	39	39	3
DOG	A011396	1	08/08/01	08/08/01	STRAY	09/15/01	TRANSFER	39	39	0
DOG	A012399	1	09/28/01	09/28/01	STRAY	11/06/01	EUTH	40	40	3
DOG	A013158	1	10/30/01	10/30/01	STRAY	12/08/01	ADOPTION	40	40	0
DOG	A014102	1	12/20/01	12/20/01	STRAY	01/28/02	EUTH	40	40	3
DOG	A016193	1	04/13/02	04/13/02	CONFISCATE	05/22/02	ADOPTION	40	40	0
DOG	A016272	1	04/19/02	04/19/02	OWNER SUR	05/28/02	RTO	40	40	0
DOG	A013375	1	11/10/01	11/10/01	STRAY	12/20/01	EUTH	41	41	3
DOG	A010049	1	06/13/01	07/01/01	STRAY	07/25/01	EUTH	43	25	3
DOG	A011697	1	08/18/01	08/18/01	CONFISCATE	09/29/01	EUTH	43	43	3
DOG	A011698	1	08/18/01	08/18/01	CONFISCATE	09/29/01	EUTH	43	43	3
DOG	A012478	1	09/22/01	09/22/01	OWNER SUR	11/03/01	ADOPTION	43	43	0
DOG	A012620	1	10/01/01	10/01/01	STRAY	11/12/01	ADOPTION	43	43	0
DOG	A001910	1	10/06/01	10/06/01	OWNER SUR	11/17/01	ADOPTION	43	43	0
DOG	A012970	1	10/18/01	10/18/01	STRAY	11/29/01	ADOPTION	43	43	0
DOG	A013039	1	10/23/01	10/23/01	OWNER SUR	12/04/01	ADOPTION	43	43	0
DOG	A015384	1	03/07/02	03/07/02	STRAY	04/18/02	ADOPTION	43	43	0
DOG	A012644	1	09/11/01	09/11/01	STRAY	10/24/01	ADOPTION	44	44	0
DOG	A016571	1	05/04/02	05/04/02	STRAY	06/16/02	EUTH	44	44	3
DOG	A013734	1	11/28/01	11/28/01	STRAY	01/11/02	ADOPTION	45	45	0
DOG	A014006	1	12/15/01	12/15/01	OWNER SUR	01/28/02	ADOPTION	45	45	0

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)*1	(k)
DOG	A014928	1	02/12/02	02/12/02	STRAY	03/28/02	EUTH	45	45	3
DOG	A015419	1	03/09/02	03/09/02	OWNER SUR	04/22/02	ADOPTION	45	45	0
DOG	A013159	1	10/30/01	10/30/01	STRAY	12/14/01	ADOPTION	46	46	0
DOG	A009603	1	05/27/01	07/01/01	STRAY	07/12/01	RTO	47	12	0
DOG	A013024	1	10/21/01	10/21/01	STRAY	12/06/01	EUTH	47	47	3
DOG	A013099	1	10/26/01	10/26/01	STRAY	12/12/01	ADOPTION	48	48	0
DOG	A010398	1	06/30/01	07/01/01	STRAY	08/17/01	EUTH	49	48	3
DOG	A013160	1	10/30/01	10/30/01	STRAY	12/17/01	ADOPTION	49	49	0
DOG	A013453	1	11/15/01	11/15/01	STRAY	01/02/02	ADOPTION	49	49	0
DOG	A016335	1	04/23/02	04/23/02	STRAY	06/10/02	EUTH	49	49	3
DOG	A009877	1	06/06/01	07/01/01	STRAY	07/25/01	EUTH	50	25	3
DOG	A014116	1	12/21/01	12/21/01	STRAY	02/08/02	EUTH	50	50	3
DOG	A015484	1	03/12/02	03/12/02	STRAY	05/01/02	EUTH	51	51	3
DOG	A015974	1	04/02/02	04/02/02	CONFISCATE	05/23/02	EUTH	52	52	3
DOG	A010744	1	07/13/01	07/13/01	OWNER SUR	09/05/01	ADOPTION	55	55	0
DOG	A012274	1	09/13/01	09/13/01	STRAY	11/07/01	ADOPTION	56	56	0
DOG	A011262	1	07/06/01	07/06/01	STRAY	08/31/01	ADOPTION	57	57	0
DOG	A013232	1	11/03/01	11/03/01	CONFISCATE	12/29/01	EUTH	57	57	3
DOG	A009209	1	05/10/01	07/01/01	STRAY	07/06/01	ADOPTION	58	6	0
DOG	A010797	1	07/16/01	07/16/01	STRAY	09/13/01	EUTH	60	60	3
DOG	A014940	1	02/13/02	02/13/02	STRAY	04/13/02	ADOPTION	60	60	0
DOG	A016270	1	04/18/02	04/18/02	STRAY	06/17/02	EUTH	61	61	3
DOG	A010943	1	08/29/01	08/29/01	RETURN	11/08/01	ADOPTION	72	72	0
DOG	A015949	1	04/01/02	04/01/02	STRAY	06/14/02	EUTH	75	75	3
DOG	A011333	1	08/05/01	08/05/01	STRAY	10/26/01	ADOPTION	83	83	0
DOG	A013088	1	10/11/01	10/11/01	STRAY	01/02/02	EUTH	84	84	3
DOG	A008835	1	04/22/01	07/01/01	TRANSFER	07/18/01	ADOPTION	88	18	0
DOG	A008713	1	04/14/01	07/01/01	TRANSFER	08/18/01	ADOPTION	127	49	0
DOG	A013958	1	12/12/01	12/12/01	STRAY	04/26/02	ADOPTION	136	136	0
DOG	A010592	1	07/08/01	07/08/01	STRAY	02/27/02	ADOPTION	235	235	0

## **Tab 4**



Animal Type	Animal ID	Tota	Intake	Type	Outcome	Type	Total Days Impounded	Eligible Days
OTHER	A053273	1	06/28/2007	STRAY	10/16/2007	ADOPTION	111	0
OTHER	A054775	1	09/20/2007	STRAY	11/02/2007	ADOPTION	44	0
OTHER	A054611	1	08/08/2007	STRAY	11/13/2007	ADOPTION	98	0
OTHER	A055024	1	10/09/2007	OWNER SUR	11/13/2007	ADOPTION	36	0
OTHER	A055352	1	11/04/2007	CONFISCATE	12/03/2007	ADOPTION	30	0
OTHER	A055355	1	11/04/2007	CONFISCATE	12/05/2007	ADOPTION	32	0
OTHER	A055356	1	11/04/2007	CONFISCATE	12/05/2007	ADOPTION	32	0
OTHER	A055357	1	11/04/2007	CONFISCATE	12/05/2007	ADOPTION	32	0
OTHER	A055358	1	11/04/2007	CONFISCATE	12/05/2007	ADOPTION	32	0
OTHER	A055359	1	11/04/2007	CONFISCATE	12/05/2007	ADOPTION	32	0
OTHER	A055361	1	11/04/2007	CONFISCATE	12/05/2007	ADOPTION	32	0
OTHER	A055362	1	11/04/2007	CONFISCATE	12/05/2007	ADOPTION	32	0
OTHER	A055488	1	11/14/2007	STRAY	12/06/2007	ADOPTION	23	0
OTHER	A055360	1	11/04/2007	CONFISCATE	12/09/2007	ADOPTION	36	0
OTHER	A055608	1	11/20/2007	STRAY	12/14/2007	ADOPTION	25	0
OTHER	A055489	1	11/14/2007	STRAY	12/15/2007	ADOPTION	32	0
OTHER	A055490	1	11/14/2007	STRAY	12/15/2007	ADOPTION	32	0
OTHER	A055731	1	12/02/2007	STRAY	12/15/2007	ADOPTION	14	0
OTHER	A053877	2	07/26/2007	OWNER SUR	12/31/2007	ADOPTION	159	0
OTHER	A055193	1	10/19/2007	STRAY	01/03/2008	ADOPTION	77	0
OTHER	A054759	1	09/19/2007	STRAY	01/11/2008	ADOPTION	115	0
OTHER	A055213	1	10/22/2007	STRAY	01/14/2008	ADOPTION	85	0
OTHER	A056099	1	01/11/2008	STRAY	01/23/2008	ADOPTION	13	0
OTHER	A056100	1	01/11/2008	STRAY	01/23/2008	ADOPTION	13	0
OTHER	A056101	1	01/11/2008	STRAY	01/23/2008	ADOPTION	13	0
OTHER	A056165	1	01/16/2008	STRAY	01/23/2008	ADOPTION	8	0
OTHER	A056098	1	01/11/2008	STRAY	01/31/2008	ADOPTION	21	0
OTHER	A056174	1	01/17/2008	STRAY	01/31/2008	ADOPTION	15	0
OTHER	A056320	1	01/31/2008	OWNER SUR	02/14/2008	ADOPTION	15	0
OTHER	A056337	1	02/01/2008	STRAY	02/15/2008	ADOPTION	15	0
OTHER	A056247	1	01/22/2008	STRAY	02/18/2008	ADOPTION	28	0
OTHER	A055714	1	11/30/2007	STRAY	02/25/2008	ADOPTION	88	0
OTHER	A056563	1	02/20/2008	STRAY	02/27/2008	ADOPTION	8	0
OTHER	A056571	1	02/20/2008	STRAY	03/18/2008	ADOPTION	28	0
OTHER	A056873	1	03/18/2008	STRAY	03/22/2008	ADOPTION	5	0
OTHER	A056619	1	02/26/2008	STRAY	04/05/2008	ADOPTION	40	0
OTHER	A057029	1	04/01/2008	STRAY	04/05/2008	ADOPTION	5	0
OTHER	A054966	1	10/04/2007	OWNER SUR	04/14/2008	ADOPTION	194	0
OTHER	A056650	1	02/28/2008	STRAY	04/14/2008	ADOPTION	47	0
OTHER	A056999	1	03/29/2008	STRAY	04/15/2008	ADOPTION	18	0
OTHER	A056542	1	02/19/2008	STRAY	04/19/2008	ADOPTION	61	0
OTHER	A057175	1	04/12/2008	OWNER SUR	04/22/2008	ADOPTION	11	0
OTHER	A057281	1	04/19/2008	OWNER SUR	05/15/2008	ADOPTION	27	0
OTHER	A057967	1	05/27/2008	STRAY	05/27/2008	ADOPTION	1	0
OTHER	A057276	1	04/19/2008	STRAY	06/06/2008	ADOPTION	49	0
OTHER	A056347	1	02/02/2008	STRAY	06/12/2008	ADOPTION	132	0
OTHER	A058259	1	06/11/2008	STRAY	06/13/2008	ADOPTION	3	0
OTHER	A060586	1	06/18/2008	STRAY	06/18/2008	ADOPTION	1	0
OTHER	A058375	1	06/19/2008	STRAY	06/24/2008	ADOPTION	6	0
OTHER	A058170	1	06/06/2008	STRAY	06/25/2008	ADOPTION	20	0
OTHER	A040037	1	04/11/2005	STRAY	06/30/2008	ADOPTION	1,177	0
OTHER	A048170	1	08/15/2006	OWNER SUR	06/30/2008	ADOPTION	686	0
OTHER	A054317	1	08/22/2007	STRAY	06/30/2008	ADOPTION	314	0
OTHER	A054361	1	08/24/2007	STRAY	06/30/2008	ADOPTION	312	0
OTHER	A054362	1	08/24/2007	STRAY	06/30/2008	ADOPTION	312	0
OTHER	A053721	1	07/18/2007	STRAY	07/18/2007	DIED	1	0
OTHER	A056488	1	02/06/2008	STRAY	02/07/2008	DIED	2	0

Animal Type	Animal ID	Tota	Intake	Type	Outcome	Type	Total Days Impounded	Eligible Days
OTHER	A057739	1	05/04/2008	STRAY	05/04/2008	DIED	1	0
OTHER	A058161	1	06/05/2008	STRAY	06/11/2008	DIED	7	3
OTHER	A053446	1	07/01/2007	DISPO REQ	07/01/2007	DISPOSAL	1	0
OTHER	A053328	1	07/02/2007	OWNER SUR	07/02/2007	DISPOSAL	1	0
OTHER	A053331	1	07/02/2007	DISPO REQ	07/02/2007	DISPOSAL	1	0
OTHER	A053454	1	07/05/2007	DISPO REQ	07/05/2007	DISPOSAL	1	0
OTHER	A053484	1	07/08/2007	DISPO REQ	07/08/2007	DISPOSAL	1	0
OTHER	A053515	1	07/10/2007	DISPO REQ	07/10/2007	DISPOSAL	1	0
OTHER	A053566	1	07/12/2007	DISPO REQ	07/12/2007	DISPOSAL	1	0
OTHER	A053602	1	07/13/2007	DISPO REQ	07/13/2007	DISPOSAL	1	0
OTHER	A053650	1	07/14/2007	DISPO REQ	07/14/2007	DISPOSAL	1	0
OTHER	A053652	1	07/14/2007	DISPO REQ	07/14/2007	DISPOSAL	1	0
OTHER	A053697	1	07/18/2007	DISPO REQ	07/18/2007	DISPOSAL	1	0
OTHER	A053699	1	07/18/2007	DISPO REQ	07/18/2007	DISPOSAL	1	0
OTHER	A053723	1	07/19/2007	DISPO REQ	07/19/2007	DISPOSAL	1	0
OTHER	A053782	1	07/21/2007	DISPO REQ	07/21/2007	DISPOSAL	1	0
OTHER	A053783	1	07/21/2007	STRAY	07/21/2007	DISPOSAL	1	0
OTHER	A053821	1	07/24/2007	DISPO REQ	07/24/2007	DISPOSAL	1	0
OTHER	A053822	1	07/24/2007	DISPO REQ	07/24/2007	DISPOSAL	1	0
OTHER	A053825	1	07/24/2007	STRAY	07/24/2007	DISPOSAL	1	0
OTHER	A053989	1	07/31/2007	DISPO REQ	07/31/2007	DISPOSAL	1	0
OTHER	A053990	1	07/31/2007	DISPO REQ	07/31/2007	DISPOSAL	1	0
OTHER	A054135	1	08/10/2007	DISPO REQ	08/10/2007	DISPOSAL	1	0
OTHER	A054141	1	08/10/2007	DISPO REQ	08/10/2007	DISPOSAL	1	0
OTHER	A054572	1	08/11/2007	DISPO REQ	08/11/2007	DISPOSAL	1	0
OTHER	A054198	1	08/14/2007	DISPO REQ	08/14/2007	DISPOSAL	1	0
OTHER	A054200	1	08/14/2007	DISPO REQ	08/14/2007	DISPOSAL	1	0
OTHER	A054201	1	08/14/2007	DISPO REQ	08/14/2007	DISPOSAL	1	0
OTHER	A054224	1	08/15/2007	DISPO REQ	08/15/2007	DISPOSAL	1	0
OTHER	A054258	1	08/17/2007	DISPO REQ	08/17/2007	DISPOSAL	1	0
OTHER	A054259	1	08/17/2007	DISPO REQ	08/17/2007	DISPOSAL	1	0
OTHER	A054284	1	08/20/2007	DISPO REQ	08/20/2007	DISPOSAL	1	0
OTHER	A054303	1	08/21/2007	DISPO REQ	08/21/2007	DISPOSAL	1	0
OTHER	A054304	1	08/21/2007	DISPO REQ	08/21/2007	DISPOSAL	1	0
OTHER	A054320	1	08/22/2007	DISPO REQ	08/22/2007	DISPOSAL	1	0
OTHER	A054323	1	08/22/2007	DISPO REQ	08/22/2007	DISPOSAL	1	0
OTHER	A054532	1	08/24/2007	DISPO REQ	08/24/2007	DISPOSAL	1	0
OTHER	A054534	1	08/24/2007	DISPO REQ	08/24/2007	DISPOSAL	1	0
OTHER	A054544	1	08/24/2007	DISPO REQ	08/24/2007	DISPOSAL	1	0
OTHER	A054386	1	08/25/2007	DISPO REQ	08/25/2007	DISPOSAL	1	0
OTHER	A054387	1	08/27/2007	STRAY	08/27/2007	DISPOSAL	1	0
OTHER	A054451	1	08/29/2007	DISPO REQ	08/29/2007	DISPOSAL	1	0
OTHER	A054453	1	08/29/2007	DISPO REQ	08/29/2007	DISPOSAL	1	0
OTHER	A054500	1	08/30/2007	DISPO REQ	08/30/2007	DISPOSAL	1	0
OTHER	A054508	1	09/03/2007	DISPO REQ	09/03/2007	DISPOSAL	1	0
OTHER	A054543	1	09/04/2007	DISPO REQ	09/04/2007	DISPOSAL	1	0
OTHER	A054547	1	09/04/2007	DISPO REQ	09/04/2007	DISPOSAL	1	0
OTHER	A054548	1	09/04/2007	DISPO REQ	09/04/2007	DISPOSAL	1	0
OTHER	A054575	1	09/05/2007	DISPO REQ	09/05/2007	DISPOSAL	1	0
OTHER	A054559	1	09/06/2007	STRAY	09/06/2007	DISPOSAL	1	0
OTHER	A054576	1	09/06/2007	DISPO REQ	09/06/2007	DISPOSAL	1	0
OTHER	A054618	1	09/07/2007	DISPO REQ	09/07/2007	DISPOSAL	1	0
OTHER	A054622	1	09/08/2007	DISPO REQ	09/08/2007	DISPOSAL	1	0
OTHER	A054623	1	09/08/2007	DISPO REQ	09/08/2007	DISPOSAL	1	0
OTHER	A054689	1	09/13/2007	DISPO REQ	09/13/2007	DISPOSAL	1	0
OTHER	A054691	1	09/13/2007	DISPO REQ	09/13/2007	DISPOSAL	1	0
OTHER	A054693	1	09/13/2007	DISPO REQ	09/13/2007	DISPOSAL	1	0

Animal Type	Animal ID	Total	Intake	Type	Outcome	Type	Total Days Impounded	Eligible Days
OTHER	A054728	1	08/13/2007	DISPO REQ	09/13/2007	DISPOSAL	32	0
OTHER	A054729	1	09/13/2007	DISPO REQ	09/13/2007	DISPOSAL	1	0
OTHER	A054730	1	09/13/2007	DISPO REQ	09/13/2007	DISPOSAL	1	0
OTHER	A054731	1	09/13/2007	DISPO REQ	09/13/2007	DISPOSAL	1	0
OTHER	A054721	1	09/15/2007	DISPO REQ	09/15/2007	DISPOSAL	1	0
OTHER	A054723	1	09/15/2007	DISPO REQ	09/15/2007	DISPOSAL	1	0
OTHER	A054774	1	09/19/2007	DISPO REQ	09/19/2007	DISPOSAL	1	0
OTHER	A054815	1	09/22/2007	DISPO REQ	09/22/2007	DISPOSAL	1	0
OTHER	A054816	1	09/22/2007	DISPO REQ	09/22/2007	DISPOSAL	1	0
OTHER	A054819	1	09/22/2007	DISPO REQ	09/22/2007	DISPOSAL	1	0
OTHER	A054821	1	09/23/2007	DISPO REQ	09/23/2007	DISPOSAL	1	0
OTHER	A054822	1	09/23/2007	DISPO REQ	09/23/2007	DISPOSAL	1	0
OTHER	A054879	1	09/26/2007	DISPO REQ	09/26/2007	DISPOSAL	1	0
OTHER	A054880	1	09/26/2007	DISPO REQ	09/26/2007	DISPOSAL	1	0
OTHER	A054881	1	09/26/2007	DISPO REQ	09/26/2007	DISPOSAL	1	0
OTHER	A054882	1	09/26/2007	DISPO REQ	09/26/2007	DISPOSAL	1	0
OTHER	A054896	1	09/27/2007	DISPO REQ	09/27/2007	DISPOSAL	1	0
OTHER	A055051	1	10/02/2007	DISPO REQ	10/02/2007	DISPOSAL	1	0
OTHER	A055052	1	10/03/2007	DISPO REQ	10/03/2007	DISPOSAL	1	0
OTHER	A055054	1	10/08/2007	STRAY	10/08/2007	DISPOSAL	1	0
OTHER	A055056	1	10/08/2007	DISPO REQ	10/08/2007	DISPOSAL	1	0
OTHER	A055110	1	10/09/2007	DISPO REQ	10/09/2007	DISPOSAL	1	0
OTHER	A055119	1	10/10/2007	DISPO REQ	10/10/2007	DISPOSAL	1	0
OTHER	A055071	1	10/11/2007	DISPO REQ	10/11/2007	DISPOSAL	1	0
OTHER	A055072	1	10/11/2007	DISPO REQ	10/11/2007	DISPOSAL	1	0
OTHER	A055124	1	10/15/2007	DISPO REQ	10/15/2007	DISPOSAL	1	0
OTHER	A055125	1	10/15/2007	DISPO REQ	10/15/2007	DISPOSAL	1	0
OTHER	A055211	1	10/21/2007	DISPO REQ	10/21/2007	DISPOSAL	1	0
OTHER	A055282	1	10/23/2007	DISPO REQ	10/23/2007	DISPOSAL	1	0
OTHER	A055286	1	10/26/2007	DISPO REQ	10/26/2007	DISPOSAL	1	0
OTHER	A055398	1	10/30/2007	DISPO REQ	10/30/2007	DISPOSAL	1	0
OTHER	A055400	1	10/31/2007	DISPO REQ	10/31/2007	DISPOSAL	1	0
OTHER	A055403	1	11/01/2007	DISPO REQ	11/01/2007	DISPOSAL	1	0
OTHER	A055619	1	11/06/2007	DISPO REQ	11/06/2007	DISPOSAL	1	0
OTHER	A055620	1	11/06/2007	DISPO REQ	11/06/2007	DISPOSAL	1	0
OTHER	A055621	1	11/06/2007	DISPO REQ	11/06/2007	DISPOSAL	1	0
OTHER	A055389	1	11/07/2007	DISPO REQ	11/07/2007	DISPOSAL	1	0
OTHER	A055624	1	11/07/2007	DISPO REQ	11/07/2007	DISPOSAL	1	0
OTHER	A055421	1	11/08/2007	DISPO REQ	11/08/2007	DISPOSAL	1	0
OTHER	A055448	1	11/09/2007	DISPO REQ	11/09/2007	DISPOSAL	1	0
OTHER	A055450	1	11/09/2007	DISPO REQ	11/09/2007	DISPOSAL	1	0
OTHER	A055460	1	11/13/2007	STRAY	11/13/2007	DISPOSAL	1	0
OTHER	A055493	1	11/15/2007	STRAY	11/15/2007	DISPOSAL	1	0
OTHER	A055499	1	11/15/2007	STRAY	11/15/2007	DISPOSAL	1	0
OTHER	A055588	1	11/17/2007	CONFISCATE	11/17/2007	DISPOSAL	1	0
OTHER	A055589	1	11/17/2007	CONFISCATE	11/17/2007	DISPOSAL	1	0
OTHER	A055590	1	11/17/2007	CONFISCATE	11/17/2007	DISPOSAL	1	0
OTHER	A055591	1	11/17/2007	CONFISCATE	11/17/2007	DISPOSAL	1	0
OTHER	A055592	1	11/17/2007	CONFISCATE	11/17/2007	DISPOSAL	1	0
OTHER	A055593	1	11/17/2007	CONFISCATE	11/17/2007	DISPOSAL	1	0
OTHER	A055594	1	11/17/2007	CONFISCATE	11/17/2007	DISPOSAL	1	0
OTHER	A055625	1	11/19/2007	DISPO REQ	11/19/2007	DISPOSAL	1	0
OTHER	A055626	1	11/19/2007	DISPO REQ	11/19/2007	DISPOSAL	1	0
OTHER	A055627	1	11/19/2007	DISPO REQ	11/19/2007	DISPOSAL	1	0
OTHER	A055628	1	11/19/2007	DISPO REQ	11/19/2007	DISPOSAL	1	0
OTHER	A055635	1	11/20/2007	DISPO REQ	11/20/2007	DISPOSAL	1	0
OTHER	A055636	1	11/20/2007	DISPO REQ	11/20/2007	DISPOSAL	1	0

Animal Type	Animal ID	Tota	Intake	Type	Outcome	Type	Total Days Impounded	Eligible Days
OTHER	A055684	1	11/20/2007	DISPO REQ	11/20/2007	DISPOSAL	1	0
OTHER	A055689	1	11/27/2007	DISPO REQ	11/27/2007	DISPOSAL	1	0
OTHER	A055704	1	11/29/2007	DISPO REQ	11/29/2007	DISPOSAL	1	0
OTHER	A055716	1	11/30/2007	DISPO REQ	11/30/2007	DISPOSAL	1	0
OTHER	A056028	1	12/04/2007	DISPO REQ	12/04/2007	DISPOSAL	1	0
OTHER	A055781	1	12/08/2007	DISPO REQ	12/08/2007	DISPOSAL	1	0
OTHER	A055959	1	12/12/2007	DISPO REQ	12/12/2007	DISPOSAL	1	0
OTHER	A055960	1	12/12/2007	DISPO REQ	12/12/2007	DISPOSAL	1	0
OTHER	A055832	1	12/13/2007	DISPO REQ	12/13/2007	DISPOSAL	1	0
OTHER	A055833	1	12/13/2007	DISPO REQ	12/13/2007	DISPOSAL	1	0
OTHER	A055874	1	12/17/2007	DISPO REQ	12/17/2007	DISPOSAL	1	0
OTHER	A055920	1	12/19/2007	DISPO REQ	12/19/2007	DISPOSAL	1	0
OTHER	A055924	1	12/22/2007	DISPO REQ	12/22/2007	DISPOSAL	1	0
OTHER	A055925	1	12/22/2007	DISPO REQ	12/22/2007	DISPOSAL	1	0
OTHER	A055968	1	12/24/2007	DISPO REQ	12/24/2007	DISPOSAL	1	0
OTHER	A055969	1	12/24/2007	DISPO REQ	12/24/2007	DISPOSAL	1	0
OTHER	A055961	1	12/26/2007	DISPO REQ	12/26/2007	DISPOSAL	1	0
OTHER	A055962	1	12/27/2007	DISPO REQ	12/27/2007	DISPOSAL	1	0
OTHER	A055963	1	12/27/2007	DISPO REQ	12/27/2007	DISPOSAL	1	0
OTHER	A055997	1	12/31/2007	DISPO REQ	12/31/2007	DISPOSAL	1	0
OTHER	A056029	1	12/31/2007	DISPO REQ	12/31/2007	DISPOSAL	1	0
OTHER	A056017	1	01/03/2008	DISPO REQ	01/03/2008	DISPOSAL	1	0
OTHER	A056128	1	01/10/2008	DISPO REQ	01/10/2008	DISPOSAL	1	0
OTHER	A056175	1	01/13/2008	DISPO REQ	01/13/2008	DISPOSAL	1	0
OTHER	A056274	1	01/14/2008	DISPO REQ	01/14/2008	DISPOSAL	1	0
OTHER	A056188	1	01/17/2008	DISPO REQ	01/17/2008	DISPOSAL	1	0
OTHER	A056241	1	01/22/2008	DISPO REQ	01/22/2008	DISPOSAL	1	0
OTHER	A056254	1	01/22/2008	DISPO REQ	01/22/2008	DISPOSAL	1	0
OTHER	A056275	1	01/24/2008	DISPO REQ	01/24/2008	DISPOSAL	1	0
OTHER	A056349	1	02/01/2008	DISPO REQ	02/01/2008	DISPOSAL	1	0
OTHER	A056351	1	02/02/2008	DISPO REQ	02/02/2008	DISPOSAL	1	0
OTHER	A056352	1	02/02/2008	DISPO REQ	02/02/2008	DISPOSAL	1	0
OTHER	A056372	1	02/05/2008	DISPO REQ	02/05/2008	DISPOSAL	1	0
OTHER	A056486	1	02/06/2008	DISPO REQ	02/06/2008	DISPOSAL	1	0
OTHER	A056403	1	02/07/2008	STRAY	02/07/2008	DISPOSAL	1	0
OTHER	A056404	1	02/07/2008	DISPO REQ	02/07/2008	DISPOSAL	1	0
OTHER	A056405	1	02/07/2008	DISPO REQ	02/07/2008	DISPOSAL	1	0
OTHER	A056406	1	02/09/2008	DISPO REQ	02/10/2008	DISPOSAL	2	0
OTHER	A056412	1	02/10/2008	DISPO REQ	02/10/2008	DISPOSAL	1	0
OTHER	A056495	1	02/12/2008	DISPO REQ	02/12/2008	DISPOSAL	1	0
OTHER	A056497	1	02/12/2008	DISPO REQ	02/12/2008	DISPOSAL	1	0
OTHER	A056498	1	02/12/2008	DISPO REQ	02/12/2008	DISPOSAL	1	0
OTHER	A056518	1	02/14/2008	DISPO REQ	02/14/2008	DISPOSAL	1	0
OTHER	A056519	1	02/14/2008	DISPO REQ	02/14/2008	DISPOSAL	1	0
OTHER	A056520	1	02/14/2008	DISPO REQ	02/14/2008	DISPOSAL	1	0
OTHER	A056530	1	02/14/2008	DISPO REQ	02/14/2008	DISPOSAL	1	0
OTHER	A056539	1	02/16/2008	DISPO REQ	02/16/2008	DISPOSAL	1	0
OTHER	A056513	1	02/18/2008	DISPO REQ	02/18/2008	DISPOSAL	1	0
OTHER	A056535	1	02/16/2008	DISPO REQ	02/18/2008	DISPOSAL	3	0
OTHER	A056553	1	02/19/2008	DISPO REQ	02/19/2008	DISPOSAL	1	0
OTHER	A056704	1	02/25/2008	DISPO REQ	02/25/2008	DISPOSAL	1	0
OTHER	A056706	1	02/25/2008	DISPO REQ	02/25/2008	DISPOSAL	1	0
OTHER	A056708	1	02/26/2008	DISPO REQ	02/26/2008	DISPOSAL	1	0
OTHER	A056710	1	02/26/2008	DISPO REQ	02/26/2008	DISPOSAL	1	0
OTHER	A056672	1	02/28/2008	DISPO REQ	02/28/2008	DISPOSAL	1	0
OTHER	A056695	1	03/01/2008	DISPO REQ	03/01/2008	DISPOSAL	1	0
OTHER	A056746	1	03/02/2008	DISPO REQ	03/02/2008	DISPOSAL	1	0

Animal Type	Animal ID	Tota	Intake	Type	Outcome	Type	Total Days Impounded	Eligible Days
OTHER	A056755	1	03/02/2008	DISPO REQ	03/02/2008	DISPOSAL	1	0
OTHER	A056699	1	03/03/2008	DISPO REQ	03/03/2008	DISPOSAL	1	0
OTHER	A056957	1	03/10/2008	DISPO REQ	03/10/2008	DISPOSAL	1	0
OTHER	A056794	1	03/11/2008	DISPO REQ	03/11/2008	DISPOSAL	1	0
OTHER	A057008	1	03/12/2008	DISPO REQ	03/12/2008	DISPOSAL	1	0
OTHER	A057013	1	03/12/2008	DISPO REQ	03/12/2008	DISPOSAL	1	0
OTHER	A056845	1	03/13/2008	DISPO REQ	03/13/2008	DISPOSAL	1	0
OTHER	A057018	1	03/18/2008	DISPO REQ	03/18/2008	DISPOSAL	1	0
OTHER	A057020	1	03/18/2008	DISPO REQ	03/18/2008	DISPOSAL	1	0
OTHER	A057021	1	03/18/2008	DISPO REQ	03/18/2008	DISPOSAL	1	0
OTHER	A056892	1	03/19/2008	DISPO REQ	03/19/2008	DISPOSAL	1	0
OTHER	A056963	1	03/23/2008	DISPO REQ	03/23/2008	DISPOSAL	1	0
OTHER	A057084	1	03/25/2008	DISPO REQ	03/25/2008	DISPOSAL	1	0
OTHER	A057085	1	03/25/2008	DISPO REQ	03/25/2008	DISPOSAL	1	0
OTHER	A056995	1	03/28/2008	DISPO REQ	03/28/2008	DISPOSAL	1	0
OTHER	A057088	1	03/30/2008	DISPO REQ	03/30/2008	DISPOSAL	1	0
OTHER	A057090	1	03/31/2008	DISPO REQ	03/31/2008	DISPOSAL	1	0
OTHER	A057145	1	04/03/2008	DISPO REQ	04/03/2008	DISPOSAL	1	0
OTHER	A057146	1	04/03/2008	DISPO REQ	04/03/2008	DISPOSAL	1	0
OTHER	A057095	1	04/04/2008	DISPO REQ	04/04/2008	DISPOSAL	1	0
OTHER	A057103	1	04/05/2008	DISPO REQ	04/05/2008	DISPOSAL	1	0
OTHER	A057105	1	04/05/2008	DISPO REQ	04/05/2008	DISPOSAL	1	0
OTHER	A057107	1	04/05/2008	DISPO REQ	04/05/2008	DISPOSAL	1	0
OTHER	A057170	1	04/09/2008	DISPO REQ	04/09/2008	DISPOSAL	1	0
OTHER	A057177	1	04/10/2008	DISPO REQ	04/10/2008	DISPOSAL	1	0
OTHER	A057171	1	04/09/2008	DISPO REQ	04/12/2008	DISPOSAL	4	0
OTHER	A057202	1	04/14/2008	STRAY	04/14/2008	DISPOSAL	1	0
OTHER	A057205	1	04/14/2008	STRAY	04/14/2008	DISPOSAL	1	0
OTHER	A057219	1	04/15/2008	DISPO REQ	04/15/2008	DISPOSAL	1	0
OTHER	A057392	1	04/16/2008	DISPO REQ	04/16/2008	DISPOSAL	1	0
OTHER	A057261	1	04/17/2008	DISPO REQ	04/17/2008	DISPOSAL	1	0
OTHER	A057262	1	04/17/2008	DISPO REQ	04/17/2008	DISPOSAL	1	0
OTHER	A057266	1	04/18/2008	DISPO REQ	04/18/2008	DISPOSAL	1	0
OTHER	A057267	1	04/18/2008	DISPO REQ	04/18/2008	DISPOSAL	1	0
OTHER	A057271	5	04/18/2008	DISPO REQ	04/18/2008	DISPOSAL	1	0
OTHER	A057291	1	04/19/2008	DISPO REQ	04/19/2008	DISPOSAL	1	0
OTHER	A057398	1	04/22/2008	DISPO REQ	04/22/2008	DISPOSAL	1	0
OTHER	A057400	1	04/22/2008	DISPO REQ	04/22/2008	DISPOSAL	1	0
OTHER	A057406	1	04/23/2008	DISPO REQ	04/23/2008	DISPOSAL	1	0
OTHER	A057568	1	04/27/2008	DISPO REQ	04/27/2008	DISPOSAL	1	0
OTHER	A057408	1	04/28/2008	DISPO REQ	04/28/2008	DISPOSAL	1	0
OTHER	A057409	1	04/28/2008	DISPO REQ	04/28/2008	DISPOSAL	1	0
OTHER	A057517	1	04/29/2008	DISPO REQ	04/29/2008	DISPOSAL	1	0
OTHER	A057575	1	05/01/2008	DISPO REQ	05/01/2008	DISPOSAL	1	0
OTHER	A057597	1	05/02/2008	DISPO REQ	05/02/2008	DISPOSAL	1	0
OTHER	A057738	1	05/04/2008	DISPO REQ	05/04/2008	DISPOSAL	1	0
OTHER	A057607	1	05/05/2008	DISPO REQ	05/05/2008	DISPOSAL	1	0
OTHER	A057532	1	05/06/2008	DISPO REQ	05/06/2008	DISPOSAL	1	0
OTHER	A057610	1	05/07/2008	DISPO REQ	05/07/2008	DISPOSAL	1	0
OTHER	A057611	1	05/07/2008	DISPO REQ	05/07/2008	DISPOSAL	1	0
OTHER	A057612	1	05/07/2008	DISPO REQ	05/07/2008	DISPOSAL	1	0
OTHER	A057707	1	05/08/2008	DISPO REQ	05/08/2008	DISPOSAL	1	0
OTHER	A057741	1	05/08/2008	DISPO REQ	05/08/2008	DISPOSAL	1	0
OTHER	A057744	1	05/10/2008	DISPO REQ	05/10/2008	DISPOSAL	1	0
OTHER	A057786	1	05/10/2008	DISPO REQ	05/10/2008	DISPOSAL	1	0
OTHER	A057787	1	05/10/2008	DISPO REQ	05/10/2008	DISPOSAL	1	0
OTHER	A057894	1	05/14/2008	DISPO REQ	05/14/2008	DISPOSAL	1	0

Animal Type	Animal ID	Tota	Intake	Type	Outcome	Type	Total Days Impounded	Eligible Days
OTHER	A057895	1	05/14/2008	DISPO REQ	05/14/2008	DISPOSAL	1	0
OTHER	A057792	1	05/15/2008	DISPO REQ	05/15/2008	DISPOSAL	1	0
OTHER	A057911	1	05/15/2008	DISPO REQ	05/15/2008	DISPOSAL	1	0
OTHER	A057855	1	05/18/2008	DISPO REQ	05/18/2008	DISPOSAL	1	0
OTHER	A057862	1	05/20/2008	DISPO REQ	05/20/2008	DISPOSAL	1	0
OTHER	A057919	1	05/20/2008	DISPO REQ	05/20/2008	DISPOSAL	1	0
OTHER	A057920	1	05/20/2008	DISPO REQ	05/20/2008	DISPOSAL	1	0
OTHER	A057921	1	05/20/2008	STRAY	05/20/2008	DISPOSAL	1	0
OTHER	A057872	1	05/20/2008	DISPO REQ	05/21/2008	DISPOSAL	2	0
OTHER	A057923	1	05/21/2008	DISPO REQ	05/21/2008	DISPOSAL	1	0
OTHER	A058028	1	05/22/2008	DISPO REQ	05/22/2008	DISPOSAL	1	0
OTHER	A058030	1	05/23/2008	DISPO REQ	05/23/2008	DISPOSAL	1	0
OTHER	A058031	1	05/23/2008	DISPO REQ	05/23/2008	DISPOSAL	1	0
OTHER	A058041	1	05/23/2008	DISPO REQ	05/23/2008	DISPOSAL	1	0
OTHER	A058043	3	05/24/2008	DISPO REQ	05/24/2008	DISPOSAL	1	0
OTHER	A058049	1	05/24/2008	DISPO REQ	05/24/2008	DISPOSAL	1	0
OTHER	A058051	1	05/25/2008	DISPO REQ	05/25/2008	DISPOSAL	1	0
OTHER	A058001	1	05/27/2008	DISPO REQ	05/27/2008	DISPOSAL	1	0
OTHER	A058002	1	05/27/2008	DISPO REQ	05/27/2008	DISPOSAL	1	0
OTHER	A058003	1	05/27/2008	DISPO REQ	05/27/2008	DISPOSAL	1	0
OTHER	A058004	1	05/27/2008	DISPO REQ	05/27/2008	DISPOSAL	1	0
OTHER	A058005	1	05/27/2008	DISPO REQ	05/27/2008	DISPOSAL	1	0
OTHER	A058006	1	05/27/2008	DISPO REQ	05/27/2008	DISPOSAL	1	0
OTHER	A058007	1	05/27/2008	DISPO REQ	05/27/2008	DISPOSAL	1	0
OTHER	A058008	1	05/27/2008	DISPO REQ	05/27/2008	DISPOSAL	1	0
OTHER	A058009	1	05/27/2008	DISPO REQ	05/27/2008	DISPOSAL	1	0
OTHER	A058010	1	05/27/2008	DISPO REQ	05/27/2008	DISPOSAL	1	0
OTHER	A058017	1	05/27/2008	DISPO REQ	05/27/2008	DISPOSAL	1	0
OTHER	A058018	1	05/28/2008	DISPO REQ	05/28/2008	DISPOSAL	1	0
OTHER	A058071	1	05/29/2008	DISPO REQ	05/29/2008	DISPOSAL	1	0
OTHER	A058072	1	05/29/2008	DISPO REQ	05/29/2008	DISPOSAL	1	0
OTHER	A058074	1	05/30/2008	DISPO REQ	05/30/2008	DISPOSAL	1	0
OTHER	A058378	1	06/01/2008	DISPO REQ	06/01/2008	DISPOSAL	1	0
OTHER	A058376	1	06/03/2008	DISPO REQ	06/03/2008	DISPOSAL	1	0
OTHER	A058437	1	06/04/2008	DISPO REQ	06/04/2008	DISPOSAL	1	0
OTHER	A058211	1	06/05/2008	DISPO REQ	06/05/2008	DISPOSAL	1	0
OTHER	A058214	1	06/06/2008	DISPO REQ	06/06/2008	DISPOSAL	1	0
OTHER	A058216	1	06/06/2008	DISPO REQ	06/06/2008	DISPOSAL	1	0
OTHER	A058220	1	06/07/2008	DISPO REQ	06/07/2008	DISPOSAL	1	0
OTHER	A058222	1	06/07/2008	DISPO REQ	06/07/2008	DISPOSAL	1	0
OTHER	A058191	1	06/08/2008	DISPO REQ	06/08/2008	DISPOSAL	1	0
OTHER	A058549	1	06/09/2008	DISPO REQ	06/09/2008	DISPOSAL	1	0
OTHER	A060506	1	06/10/2008	DISPO REQ	06/10/2008	DISPOSAL	1	0
OTHER	A060510	1	06/10/2008	DISPO REQ	06/10/2008	DISPOSAL	1	0
OTHER	A060573	1	06/11/2008	DISPO REQ	06/11/2008	DISPOSAL	1	0
OTHER	A058278	1	06/12/2008	DISPO REQ	06/12/2008	DISPOSAL	1	0
OTHER	A058298	1	06/14/2008	STRAY	06/14/2008	DISPOSAL	1	0
OTHER	A060575	1	06/16/2008	DISPO REQ	06/16/2008	DISPOSAL	1	0
OTHER	A060576	1	06/16/2008	DISPO REQ	06/16/2008	DISPOSAL	1	0
OTHER	A058353	1	06/17/2008	STRAY	06/17/2008	DISPOSAL	1	0
OTHER	A060578	1	06/17/2008	DISPO REQ	06/17/2008	DISPOSAL	1	0
OTHER	A060585	1	06/18/2008	DISPO REQ	06/18/2008	DISPOSAL	1	0
OTHER	A058594	1	06/19/2008	DISPO REQ	06/19/2008	DISPOSAL	1	0
OTHER	A058598	1	06/20/2008	DISPO REQ	06/20/2008	DISPOSAL	1	0
OTHER	A058601	1	06/20/2008	DISPO REQ	06/20/2008	DISPOSAL	1	0
OTHER	A058604	1	06/21/2008	STRAY	06/21/2008	DISPOSAL	1	0
OTHER	A060588	1	06/23/2008	DISPO REQ	06/23/2008	DISPOSAL	1	0

Animal Type	Animal ID	Tota	Intake	Type	Outcome	Type	Total Days Impounded	Eligible Days
OTHER	A060590	1	06/24/2008	DISPO REQ	06/24/2008	DISPOSAL	1	0
OTHER	A060591	1	06/24/2008	DISPO REQ	06/24/2008	DISPOSAL	1	0
OTHER	A058631	1	06/26/2008	DISPO REQ	06/26/2008	DISPOSAL	1	0
OTHER	A058630	1	06/30/2008	DISPO REQ	06/30/2008	DISPOSAL	1	0
OTHER	A053317	1	07/02/2007	STRAY	07/02/2007	EUTH	1	0
OTHER	A053467	1	07/07/2007	STRAY	07/07/2007	EUTH	1	0
OTHER	A053485	1	07/09/2007	STRAY	07/09/2007	EUTH	1	0
OTHER	A053196	1	06/25/2007	STRAY	07/12/2007	EUTH	18	3
OTHER	A053553	1	07/12/2007	STRAY	07/12/2007	EUTH	1	0
OTHER	A053572	1	07/13/2007	STRAY	07/13/2007	EUTH	1	0
OTHER	A053682	1	07/18/2007	STRAY	07/18/2007	EUTH	1	0
OTHER	A053583	1	07/14/2007	STRAY	07/19/2007	EUTH	6	3
OTHER	A053876	1	07/27/2007	STRAY	07/27/2007	EUTH	1	0
OTHER	A053893	1	07/27/2007	STRAY	07/27/2007	EUTH	1	0
OTHER	A053904	1	07/28/2007	STRAY	07/28/2007	EUTH	1	0
OTHER	A053744	1	07/21/2007	STRAY	07/30/2007	EUTH	10	3
OTHER	A053768	1	07/22/2007	STRAY	07/30/2007	EUTH	9	3
OTHER	A053738	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053739	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053740	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053741	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053742	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053743	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053745	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053746	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053747	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053750	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053751	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053752	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053753	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053754	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053755	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053757	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053758	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053759	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053760	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A053761	1	07/21/2007	STRAY	08/01/2007	EUTH	12	3
OTHER	A054040	1	08/02/2007	STRAY	08/01/2007	EUTH	0	0
OTHER	A053539	1	07/12/2007	STRAY	08/05/2007	EUTH	25	3
OTHER	A053968	1	07/31/2007	STRAY	08/05/2007	EUTH	6	3
OTHER	A053969	1	07/31/2007	STRAY	08/05/2007	EUTH	6	3
OTHER	A053970	1	07/31/2007	STRAY	08/05/2007	EUTH	6	3
OTHER	A053984	1	07/31/2007	STRAY	08/05/2007	EUTH	6	3
OTHER	A054113	1	08/07/2007	STRAY	08/07/2007	EUTH	1	0
OTHER	A054131	1	08/10/2007	STRAY	08/10/2007	EUTH	1	0
OTHER	A054134	1	08/10/2007	STRAY	08/10/2007	EUTH	1	0
OTHER	A054582	1	08/11/2007	STRAY	08/11/2007	EUTH	1	0
OTHER	A054216	1	08/15/2007	STRAY	08/15/2007	EUTH	1	0
OTHER	A054078	1	08/06/2007	STRAY	08/17/2007	EUTH	12	3
OTHER	A054278	1	08/18/2007	STRAY	08/18/2007	EUTH	1	0
OTHER	A054305	1	08/21/2007	STRAY	08/21/2007	EUTH	1	0
OTHER	A054307	1	08/21/2007	STRAY	08/21/2007	EUTH	1	0
OTHER	A054338	1	08/24/2007	STRAY	08/24/2007	EUTH	1	0
OTHER	A051997	1	04/25/2007	STRAY	08/28/2007	EUTH	126	3
OTHER	A054077	1	08/06/2007	STRAY	08/28/2007	EUTH	23	3
OTHER	A054048	1	08/02/2007	STRAY	09/05/2007	EUTH	35	3
OTHER	A054049	1	08/02/2007	STRAY	09/05/2007	EUTH	35	3

Animal Type	Animal ID	Tota	Intake	Type	Outcome	Type	Total Days Impounded	Eligible Days
OTHER	A054463	1	08/31/2007	STRAY	09/06/2007	EUTH	7	3
OTHER	A054558	6	09/06/2007	STRAY	09/06/2007	EUTH	1	0
OTHER	A054509	1	09/04/2007	STRAY	09/07/2007	EUTH	4	1
OTHER	A054619	1	09/08/2007	STRAY	09/08/2007	EUTH	1	0
OTHER	A054685	1	09/13/2007	STRAY	09/13/2007	EUTH	1	0
OTHER	A054753	1	09/18/2007	STRAY	09/18/2007	EUTH	1	0
OTHER	A054802	1	09/21/2007	STRAY	09/21/2007	EUTH	1	0
OTHER	A054824	1	09/24/2007	STRAY	09/24/2007	EUTH	1	0
OTHER	A054885	1	09/27/2007	STRAY	09/27/2007	EUTH	1	0
OTHER	A055005	1	10/06/2007	DISPO REQ	10/06/2007	EUTH	1	0
OTHER	A055012	1	10/07/2007	STRAY	10/07/2007	EUTH	1	0
OTHER	A052105	1	05/01/2007	STRAY	10/10/2007	EUTH	163	3
OTHER	A052274	1	05/10/2007	STRAY	10/10/2007	EUTH	154	3
OTHER	A054383	1	08/25/2007	OWNER SUR	10/21/2007	EUTH	58	0
OTHER	A054756	1	09/18/2007	STRAY	10/21/2007	EUTH	34	3
OTHER	A055214	1	10/23/2007	STRAY	10/23/2007	EUTH	1	0
OTHER	A055209	1	10/20/2007	STRAY	10/28/2007	EUTH	9	3
OTHER	A054466	1	08/31/2007	STRAY	10/31/2007	EUTH	62	3
OTHER	A055351	1	11/04/2007	STRAY	11/04/2007	EUTH	1	0
OTHER	A055409	1	11/06/2007	STRAY	11/06/2007	EUTH	1	0
OTHER	A055416	1	11/08/2007	STRAY	11/08/2007	EUTH	1	0
OTHER	A055446	1	11/10/2007	STRAY	11/10/2007	EUTH	1	0
OTHER	A055517	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055518	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055519	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055520	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055521	1	11/17/2007	STRAY	11/17/2007	EUTH	1	0
OTHER	A055522	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055523	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055524	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055525	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055526	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055527	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055528	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055529	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055530	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055531	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055532	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055533	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055534	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055535	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055536	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055537	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055538	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055539	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055540	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055541	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055542	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055543	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055544	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055545	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055546	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055547	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055548	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055549	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055550	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055551	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0

Animal Type	Animal ID	Tota	Intake	Type	Outcome	Type	Total Days Impounded	Eligible Days
OTHER	A055552	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055553	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055554	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055555	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055556	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055557	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055558	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055559	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055560	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055561	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055562	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055563	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055564	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055565	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055566	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055567	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055568	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055569	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055570	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055571	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055572	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055573	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055574	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055575	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055576	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055577	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055578	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055579	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055580	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055581	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055582	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055583	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055584	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055585	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055587	1	11/17/2007	CONFISCATE	11/17/2007	EUTH	1	0
OTHER	A055616	1	11/20/2007	STRAY	11/20/2007	EUTH	1	0
OTHER	A055648	1	11/21/2007	STRAY	11/21/2007	EUTH	1	0
OTHER	A055693	1	11/28/2007	STRAY	11/28/2007	EUTH	1	0
OTHER	A055486	1	11/14/2007	STRAY	12/03/2007	EUTH	20	3
OTHER	A055970	1	12/24/2007	STRAY	12/24/2007	EUTH	1	0
OTHER	A056012	1	01/02/2008	OWNER SUR	01/12/2008	EUTH	11	0
OTHER	A054967	1	10/04/2007	OWNER SUR	01/14/2008	EUTH	103	0
OTHER	A054968	1	10/04/2007	OWNER SUR	01/14/2008	EUTH	103	0
OTHER	A056205	1	01/18/2008	STRAY	01/18/2008	EUTH	1	0
OTHER	A056167	1	01/17/2008	STRAY	01/19/2008	EUTH	3	0
OTHER	A056487	1	02/06/2008	STRAY	02/06/2008	EUTH	1	0
OTHER	A056381	1	02/07/2008	STRAY	02/07/2008	EUTH	1	0
OTHER	A056438	1	02/12/2008	STRAY	02/12/2008	EUTH	1	0
OTHER	A056556	1	02/19/2008	STRAY	02/19/2008	EUTH	1	0
OTHER	A056273	1	01/24/2008	STRAY	02/24/2008	EUTH	32	3
OTHER	A056341	1	02/02/2008	STRAY	02/24/2008	EUTH	23	3
OTHER	A056658	1	02/28/2008	STRAY	02/28/2008	EUTH	1	0
OTHER	A056750	1	03/02/2008	STRAY	03/02/2008	EUTH	1	0
OTHER	A054965	1	10/04/2007	OWNER SUR	03/04/2008	EUTH	153	0
OTHER	A056765	1	03/07/2008	STRAY	03/07/2008	EUTH	1	0
OTHER	A056782	1	03/08/2008	STRAY	03/08/2008	EUTH	1	0
OTHER	A056959	1	03/10/2008	STRAY	03/10/2008	EUTH	1	0

Animal Type	Animal ID	Tota	Intake	Type	Outcome	Type	Total Days Impounded	Eligible Days
OTHER	A056964	1	03/11/2008	STRAY	03/11/2008	EUTH	1	0
OTHER	A057004	1	03/11/2008	STRAY	03/11/2008	EUTH	1	0
OTHER	A057066	1	03/13/2008	OWNER SUR	03/13/2008	EUTH	1	0
OTHER	A056909	1	03/16/2008	STRAY	03/16/2008	EUTH	1	0
OTHER	A057079	1	03/24/2008	STRAY	03/24/2008	EUTH	1	0
OTHER	A056986	1	03/27/2008	STRAY	03/27/2008	EUTH	1	0
OTHER	A057059	1	04/03/2008	STRAY	04/03/2008	EUTH	1	0
OTHER	A057178	1	04/11/2008	STRAY	04/11/2008	EUTH	1	0
OTHER	A057179	1	04/12/2008	STRAY	04/12/2008	EUTH	1	0
OTHER	A057180	1	04/12/2008	STRAY	04/12/2008	EUTH	1	0
OTHER	A057188	1	04/12/2008	STRAY	04/12/2008	EUTH	1	0
OTHER	A057264	1	04/18/2008	STRAY	04/18/2008	EUTH	1	0
OTHER	A057311	1	04/22/2008	STRAY	04/25/2008	EUTH	4	1
OTHER	A057912	1	05/15/2008	STRAY	05/15/2008	EUTH	1	0
OTHER	A057913	1	05/15/2008	STRAY	05/15/2008	EUTH	1	0
OTHER	A057813	1	05/16/2008	STRAY	05/16/2008	EUTH	1	0
OTHER	A057824	1	05/16/2008	STRAY	05/16/2008	EUTH	1	0
OTHER	A057841	1	05/18/2008	STRAY	05/18/2008	EUTH	1	0
OTHER	A057887	1	05/21/2008	STRAY	05/21/2008	EUTH	1	0
OTHER	A057924	1	05/21/2008	STRAY	05/21/2008	EUTH	1	0
OTHER	A058541	1	06/05/2008	STRAY	06/05/2008	EUTH	1	0
OTHER	A058217	1	06/06/2008	STRAY	06/06/2008	EUTH	1	0
OTHER	A058452	1	06/25/2008	STRAY	06/25/2008	EUTH	1	0
OTHER	A058491	1	06/27/2008	STRAY	06/27/2008	EUTH	1	0
OTHER	A053447	1	07/04/2007	STRAY	07/04/2007	RELOCATE	1	0
OTHER	A053448	1	07/04/2007	STRAY	07/04/2007	RELOCATE	1	0
OTHER	A053449	1	07/04/2007	STRAY	07/04/2007	RELOCATE	1	0
OTHER	A053455	1	07/06/2007	STRAY	07/06/2007	RELOCATE	1	0
OTHER	A053611	1	07/15/2007	STRAY	07/15/2007	RELOCATE	1	0
OTHER	A053612	1	07/15/2007	STRAY	07/15/2007	RELOCATE	1	0
OTHER	A053613	1	07/15/2007	STRAY	07/15/2007	RELOCATE	1	0
OTHER	A053614	1	07/15/2007	STRAY	07/15/2007	RELOCATE	1	0
OTHER	A053615	1	07/15/2007	STRAY	07/15/2007	RELOCATE	1	0
OTHER	A053616	1	07/15/2007	STRAY	07/15/2007	RELOCATE	1	0
OTHER	A054587	1	08/13/2007	STRAY	08/13/2007	RELOCATE	1	0
OTHER	A054621	1	09/08/2007	STRAY	09/08/2007	RELOCATE	1	0
OTHER	A054768	1	09/19/2007	STRAY	09/19/2007	RELOCATE	1	0
OTHER	A054823	1	09/19/2007	STRAY	09/30/2007	RELOCATE	12	0
OTHER	A055180	1	10/18/2007	STRAY	10/18/2007	RELOCATE	1	0
OTHER	A055284	1	10/24/2007	STRAY	10/24/2007	RELOCATE	1	0
OTHER	A055287	1	10/29/2007	STRAY	10/29/2007	RELOCATE	1	0
OTHER	A055477	1	11/11/2007	STRAY	11/11/2007	RELOCATE	1	0
OTHER	A055631	1	11/19/2007	STRAY	11/19/2007	RELOCATE	1	0
OTHER	A055632	1	11/19/2007	STRAY	11/19/2007	RELOCATE	1	0
OTHER	A055633	1	11/19/2007	STRAY	11/19/2007	RELOCATE	1	0
OTHER	A055688	1	11/27/2007	STRAY	11/27/2007	RELOCATE	1	0
OTHER	A056131	1	01/11/2008	DISPO REQ	01/11/2008	RELOCATE	1	0
OTHER	A056132	1	01/12/2008	STRAY	01/12/2008	RELOCATE	1	0
OTHER	A056178	1	01/15/2008	STRAY	01/15/2008	RELOCATE	1	0
OTHER	A056181	1	01/17/2008	STRAY	01/17/2008	RELOCATE	1	0
OTHER	A056311	1	01/29/2008	STRAY	01/31/2008	RELOCATE	3	0
OTHER	A056350	1	02/02/2008	STRAY	02/02/2008	RELOCATE	1	0
OTHER	A056612	1	02/24/2008	STRAY	02/26/2008	RELOCATE	3	0
OTHER	A056674	1	02/28/2008	STRAY	02/28/2008	RELOCATE	1	0
OTHER	A057087	1	03/29/2008	STRAY	03/29/2008	RELOCATE	1	0
OTHER	A057144	1	04/03/2008	STRAY	04/03/2008	RELOCATE	1	0
OTHER	A057147	1	04/08/2008	STRAY	04/08/2008	RELOCATE	1	0

Animal Type	Animal ID	Tota	Intake	Type	Outcome	Type	Total Days Impounded	Eligible Days
OTHER	A057394	1	04/17/2008	STRAY	04/17/2008	RELOCATE	1	0
OTHER	A057566	1	04/27/2008	STRAY	04/27/2008	RELOCATE	1	0
OTHER	A057573	1	04/27/2008	STRAY	04/27/2008	RELOCATE	1	0
OTHER	A057593	1	04/30/2008	STRAY	04/30/2008	RELOCATE	1	0
OTHER	A057594	1	04/30/2008	STRAY	04/30/2008	RELOCATE	1	0
OTHER	A057595	1	04/30/2008	STRAY	04/30/2008	RELOCATE	1	0
OTHER	A057998	1	05/26/2008	STRAY	05/26/2008	RELOCATE	1	0
OTHER	A057889	1	05/21/2008	STRAY	05/27/2008	RELOCATE	7	0
OTHER	A057958	1	05/27/2008	STRAY	05/27/2008	RELOCATE	1	0
OTHER	A058087	1	05/31/2008	STRAY	05/31/2008	RELOCATE	1	0
OTHER	A058088	1	05/31/2008	STRAY	05/31/2008	RELOCATE	1	0
OTHER	A058212	1	06/05/2008	STRAY	06/05/2008	RELOCATE	1	0
OTHER	A058218	1	06/06/2008	STRAY	06/06/2008	RELOCATE	1	0
OTHER	A058223	1	06/08/2008	STRAY	06/08/2008	RELOCATE	1	0
OTHER	A058273	1	06/12/2008	STRAY	06/12/2008	RELOCATE	1	0
OTHER	A058277	1	06/12/2008	STRAY	06/12/2008	RELOCATE	1	0
OTHER	A058293	1	06/13/2008	STRAY	06/13/2008	RELOCATE	1	0
OTHER	A058368	1	06/15/2008	STRAY	06/15/2008	RELOCATE	1	0
OTHER	A058082	1	06/01/2008	STRAY	06/18/2008	RELOCATE	18	0
OTHER	A058608	1	06/22/2008	STRAY	06/22/2008	RELOCATE	1	0
OTHER	A053936	1	07/31/2007	STRAY	07/31/2007	RTO	1	0
OTHER	A053937	1	07/31/2007	STRAY	07/31/2007	RTO	1	0
OTHER	A054983	1	10/05/2007	STRAY	10/05/2007	RTO	1	0
OTHER	A056936	1	03/16/2008	CONFISCATE	03/25/2008	RTO	10	0
OTHER	A056937	1	03/16/2008	CONFISCATE	03/25/2008	RTO	10	0
OTHER	A053339	1	07/03/2007	STRAY	07/03/2007	TRANSFER	1	0
OTHER	A053651	1	07/16/2007	STRAY	07/16/2007	TRANSFER	1	0
OTHER	A054269	1	08/17/2007	STRAY	08/17/2007	TRANSFER	1	0
OTHER	A054496	1	09/02/2007	STRAY	09/02/2007	TRANSFER	1	0
OTHER	A055252	1	10/25/2007	STRAY	10/25/2007	TRANSFER	1	0
OTHER	A056371	1	02/04/2008	STRAY	02/04/2008	TRANSFER	1	0
OTHER	A056485	1	02/06/2008	STRAY	02/06/2008	TRANSFER	1	0
OTHER	A056502	1	02/13/2008	STRAY	02/13/2008	TRANSFER	1	0
OTHER	A056722	1	03/04/2008	STRAY	03/04/2008	TRANSFER	1	0
OTHER	A056723	1	03/04/2008	STRAY	03/04/2008	TRANSFER	1	0
OTHER	A057009	5	03/12/2008	STRAY	03/12/2008	TRANSFER	1	0
OTHER	A057019	1	03/18/2008	STRAY	03/18/2008	TRANSFER	1	0
OTHER	A057294	1	04/20/2008	STRAY	04/20/2008	TRANSFER	1	0
OTHER	A057358	1	04/24/2008	STRAY	04/24/2008	TRANSFER	1	0
OTHER	A057386	1	04/26/2008	STRAY	04/26/2008	TRANSFER	1	0
OTHER	A057451	1	04/30/2008	STRAY	05/01/2008	TRANSFER	2	0
OTHER	A057735	1	05/03/2008	STRAY	05/03/2008	TRANSFER	1	0
OTHER	A057788	1	05/15/2008	STRAY	05/15/2008	TRANSFER	1	0
OTHER	A057791	1	05/16/2008	STRAY	05/16/2008	TRANSFER	1	0
OTHER	A057838	1	05/17/2008	STRAY	05/17/2008	TRANSFER	1	0
OTHER	A058026	1	05/22/2008	STRAY	05/22/2008	TRANSFER	1	0
OTHER	A057944	1	05/23/2008	STRAY	05/23/2008	TRANSFER	1	0
OTHER	A058050	1	05/25/2008	STRAY	05/25/2008	TRANSFER	1	0
OTHER	A058086	1	05/31/2008	STRAY	05/31/2008	TRANSFER	1	0
OTHER	A058366	1	06/03/2008	STRAY	06/03/2008	TRANSFER	1	0
OTHER	A058540	1	06/04/2008	STRAY	06/04/2008	TRANSFER	1	0
OTHER	A058174	1	06/06/2008	STRAY	06/06/2008	TRANSFER	1	0
OTHER	A060509	1	06/10/2008	STRAY	06/10/2008	TRANSFER	1	0
OTHER	A060574	1	06/16/2008	STRAY	06/16/2008	TRANSFER	1	0
OTHER	A058644	1	06/25/2008	STRAY	06/25/2008	TRANSFER	1	0

## **Tab 5**

**Number of Dogs and Cats**

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**Total # of  
 Animals  
 Accounts for  
 Litters  
 (Sum of c)**  
 5373

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)

CAT	A026657	1	1/23/04		7/1/05 RETURN	9/1/05 ADOPTION		588	63	0
CAT	A026658	1	1/23/04		7/1/05 RETURN	9/1/05 ADOPTION		588	63	0
CAT	A029858	1	2/11/04		7/1/05 CONFISCATE	9/14/05 MISSING		582	76	0
DOG	A030592	1	3/28/04		7/1/05 STRAY	6/30/06 ADOPTION		825	365	0
CAT	A031132	1	4/27/04		7/1/05 STRAY	7/27/05 ADOPTION		457	27	0
CAT	A030536	1	4/28/04		7/1/05 RETURN	11/9/05 ADOPTION		561	132	0
CAT	A031324	1	5/6/04		7/1/05 STRAY	8/26/05 ADOPTION		478	57	0
CAT	A031387	1	5/10/04		7/1/05 STRAY	9/1/05 MISSING		480	63	0
CAT	A032609	1	6/22/04		7/1/05 STRAY	8/17/05 ADOPTION		422	48	0
CAT	A032583	1	6/22/04		7/1/05 STRAY	9/1/05 ADOPTION		437	63	0
CAT	A032762	1	6/29/04		7/1/05 STRAY	9/1/05 ADOPTION		430	63	0
CAT	A032763	1	6/29/04		7/1/05 STRAY	9/1/05 ADOPTION		430	63	0
CAT	A032764	1	6/29/04		7/1/05 STRAY	9/1/05 ADOPTION		430	63	0
CAT	A032765	1	6/29/04		7/1/05 STRAY	9/1/05 ADOPTION		430	63	0
CAT	A032782	1	6/30/04		7/1/05 STRAY	9/1/05 ADOPTION		429	63	0
CAT	A032845	1	7/2/04		7/1/05 STRAY	9/1/05 ADOPTION		427	63	0
CAT	A032860	1	7/2/04		7/1/05 STRAY	9/14/05 MISSING		440	76	0
DOG	A034624	1	9/8/04		7/1/05 STRAY	10/8/05 ADOPTION		396	100	0
CAT	A034652	1	9/9/04		7/1/05 STRAY	8/19/05 ADOPTION		345	50	0
CAT	A034854	1	9/16/04		7/1/05 STRAY	9/1/05 ADOPTION		351	63	0
CAT	A034873	1	9/17/04		7/1/05 STRAY	12/31/05 ADOPTION		471	184	0
CAT	A034990	1	9/21/04		7/1/05 STRAY	9/17/05 ADOPTION		362	79	0
CAT	A035077	1	9/25/04		7/1/05 STRAY	11/16/05 DIED		418	139	3
CAT	A035439	1	10/9/04		7/1/05 STRAY	10/2/05 ADOPTION		359	94	0
CAT	A035508	1	10/13/04		7/1/05 STRAY	7/24/05 DIED		285	24	3
CAT	A035867	1	10/30/04		7/1/05 OWNER SUR	9/14/05 MISSING		320	76	0
CAT	A035922	1	11/3/04		7/1/05 STRAY	9/14/05 MISSING		316	76	0
CAT	A036028	1	11/7/04		7/1/05 STRAY	8/24/05 DIED		291	55	3
CAT	A036168	1	11/16/04		7/1/05 STRAY	5/5/06 ADOPTION		536	309	0
CAT	A036152	1	11/16/04		7/1/05 STRAY	6/30/06 ADOPTION		592	365	0
CAT	A036192	1	11/18/04		7/1/05 STRAY	6/30/06 ADOPTION		590	365	0
CAT	A036450	1	12/2/04		7/1/05 STRAY	6/30/06 ADOPTION		576	365	0
CAT	A036885	1	12/31/04		7/1/05 STRAY	1/17/06 EUTH		383	201	3
CAT	A036941	1	1/4/05		7/1/05 STRAY	7/26/05 DIED		204	26	3
CAT	A037231	1	1/22/05		7/1/05 STRAY	8/28/05 ADOPTION		219	59	0
CAT	A037230	1	1/22/05		7/1/05 OWNER SUR	2/16/06 ADOPTION		391	231	0
CAT	A040072	1	2/1/05		7/1/05 STRAY	7/1/05 ADOPTION		151	1	0
CAT	A037444	1	2/6/05		7/1/05 STRAY	12/31/05 ADOPTION		329	184	0
CAT	A039420	1	3/3/05		7/1/05 STRAY	9/14/05 ADOPTION		196	76	0
CAT	A037925	1	3/8/05		7/1/05 STRAY	6/30/06 ADOPTION		480	365	0
DOG	A038200	1	3/25/05		7/1/05 STRAY	9/30/05 ADOPTION		190	92	0
CAT	A038422	1	4/6/05		7/1/05 STRAY	5/30/06 ADOPTION		420	334	0
CAT	A038442	1	4/7/05		7/1/05 STRAY	9/15/05 MISSING		162	77	0
CAT	A038441	1	4/7/05		7/1/05 STRAY	5/1/06 ADOPTION		390	305	0
CAT	A038482	1	4/9/05		7/1/05 STRAY	8/20/05 ADOPTION		134	51	0
CAT	A038483	1	4/9/05		7/1/05 STRAY	8/20/05 ADOPTION		134	51	0
CAT	A038477	1	4/9/05		7/1/05 STRAY	9/14/05 ADOPTION		159	76	0

**Total # of  
Animals  
Accounts for  
Litters  
(Sum of c)**

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4359

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Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)
DOG	A030592	1	3/28/04	7/1/05	STRAY	6/30/06	ADOPTION	825	365	0
CAT	A031132	1	4/27/04	7/1/05	STRAY	7/27/05	ADOPTION	457	27	0
CAT	A031324	1	5/6/04	7/1/05	STRAY	8/26/05	ADOPTION	478	57	0
CAT	A031387	1	5/10/04	7/1/05	STRAY	9/1/05	MISSING	480	63	0
CAT	A032609	1	6/22/04	7/1/05	STRAY	8/17/05	ADOPTION	422	48	0
CAT	A032583	1	6/22/04	7/1/05	STRAY	9/1/05	ADOPTION	437	63	0
CAT	A032762	1	6/29/04	7/1/05	STRAY	9/1/05	ADOPTION	430	63	0
CAT	A032763	1	6/29/04	7/1/05	STRAY	9/1/05	ADOPTION	430	63	0
CAT	A032764	1	6/29/04	7/1/05	STRAY	9/1/05	ADOPTION	430	63	0
CAT	A032765	1	6/29/04	7/1/05	STRAY	9/1/05	ADOPTION	430	63	0
CAT	A032782	1	6/30/04	7/1/05	STRAY	9/1/05	ADOPTION	429	63	0
CAT	A032845	1	7/2/04	7/1/05	STRAY	9/1/05	ADOPTION	427	63	0
CAT	A032860	1	7/2/04	7/1/05	STRAY	9/14/05	MISSING	440	76	0
DOG	A034624	1	9/8/04	7/1/05	STRAY	10/8/05	ADOPTION	396	100	0
CAT	A034652	1	9/9/04	7/1/05	STRAY	8/19/05	ADOPTION	345	50	0
CAT	A034854	1	9/16/04	7/1/05	STRAY	9/1/05	ADOPTION	351	63	0
CAT	A034873	1	9/17/04	7/1/05	STRAY	12/31/05	ADOPTION	471	184	0
CAT	A034990	1	9/21/04	7/1/05	STRAY	9/17/05	ADOPTION	362	79	0
CAT	A035077	1	9/25/04	7/1/05	STRAY	11/16/05	DIED	418	139	3
CAT	A035439	1	10/9/04	7/1/05	STRAY	10/2/05	ADOPTION	359	94	0
CAT	A035508	1	10/13/04	7/1/05	STRAY	7/24/05	DIED	285	24	3
CAT	A035922	1	11/3/04	7/1/05	STRAY	9/14/05	MISSING	316	76	0
CAT	A036028	1	11/7/04	7/1/05	STRAY	8/24/05	DIED	291	55	3
CAT	A036168	1	11/16/04	7/1/05	STRAY	5/5/06	ADOPTION	536	309	0
CAT	A036152	1	11/16/04	7/1/05	STRAY	6/30/06	ADOPTION	592	365	0
CAT	A036192	1	11/18/04	7/1/05	STRAY	6/30/06	ADOPTION	590	365	0
CAT	A036450	1	12/2/04	7/1/05	STRAY	6/30/06	ADOPTION	576	365	0
CAT	A036885	1	12/31/04	7/1/05	STRAY	1/17/06	EUTH	383	201	3
CAT	A036941	1	1/4/05	7/1/05	STRAY	7/26/05	DIED	204	26	3
CAT	A037231	1	1/22/05	7/1/05	STRAY	8/28/05	ADOPTION	219	59	0
CAT	A040072	1	2/1/05	7/1/05	STRAY	7/1/05	ADOPTION	151	1	0
CAT	A037444	1	2/6/05	7/1/05	STRAY	12/31/05	ADOPTION	329	184	0
CAT	A039420	1	3/3/05	7/1/05	STRAY	9/14/05	ADOPTION	196	76	0
CAT	A037925	1	3/8/05	7/1/05	STRAY	6/30/06	ADOPTION	480	365	0
DOG	A038200	1	3/25/05	7/1/05	STRAY	9/30/05	ADOPTION	190	92	0
CAT	A038422	1	4/6/05	7/1/05	STRAY	5/30/06	ADOPTION	420	334	0
CAT	A038442	1	4/7/05	7/1/05	STRAY	9/15/05	MISSING	162	77	0
CAT	A038441	1	4/7/05	7/1/05	STRAY	5/1/06	ADOPTION	390	305	0
CAT	A038482	1	4/9/05	7/1/05	STRAY	8/20/05	ADOPTION	134	51	0
CAT	A038483	1	4/9/05	7/1/05	STRAY	8/20/05	ADOPTION	134	51	0
CAT	A038477	1	4/9/05	7/1/05	STRAY	9/14/05	ADOPTION	159	76	0
CAT	A038480	1	4/9/05	7/1/05	STRAY	11/7/05	ADOPTION	213	130	0
CAT	A038508	1	4/11/05	7/1/05	STRAY	8/2/05	ADOPTION	114	33	0
CAT	A038570	1	4/13/05	7/1/05	STRAY	7/1/05	ADOPTION	80	1	0
CAT	A038571	1	4/13/05	7/1/05	STRAY	7/1/05	ADOPTION	80	1	0
CAT	A038567	1	4/13/05	7/1/05	STRAY	8/20/05	ADOPTION	130	51	0
CAT	A038566	1	4/13/05	7/1/05	STRAY	9/17/05	ADOPTION	158	79	0

**Number of Stray Dogs and Cats Euthanized After the Required Holding Period (> 6 days)**  
 Page 1 of 18

**Total # of  
 Animals  
 Accounts for  
 Litters  
 (Sum of c)**  
 1279

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (g)-(e)+1	(k)

CAT	A036885	1	12/31/04		7/1/05 STRAY	1/17/06	EUTH	383	201	3
CAT	A039342	1	4/14/05		7/1/05 STRAY	9/22/05	EUTH	162	84	3
CAT	A039343	1	4/14/05		7/1/05 STRAY	9/22/05	EUTH	162	84	3
CAT	A038681	1	4/17/05		7/1/05 STRAY	7/31/05	EUTH	106	31	3
CAT	A039407	1	4/21/05		7/1/05 STRAY	8/18/05	EUTH	120	49	3
CAT	A038770	1	4/24/05		7/1/05 STRAY	11/17/05	EUTH	208	140	3
CAT	A039113	1	5/10/05		7/1/05 STRAY	7/31/05	EUTH	83	31	3
CAT	A039144	1	5/10/05		7/1/05 STRAY	9/1/05	EUTH	115	63	3
CAT	A039115	1	5/10/05		7/1/05 STRAY	9/6/05	EUTH	120	68	3
DOG	A039246	1	5/16/05		7/1/05 STRAY	7/9/05	EUTH	55	9	3
CAT	A039379	1	5/20/05		7/1/05 STRAY	9/1/05	EUTH	105	63	3
CAT	A039378	1	5/20/05		7/1/05 STRAY	9/5/05	EUTH	109	67	3
CAT	A039443	1	5/23/05		7/1/05 STRAY	9/16/05	EUTH	117	78	3
CAT	A039475	1	5/24/05		7/1/05 STRAY	8/17/05	EUTH	86	48	3
CAT	A039615	1	5/28/05		7/1/05 STRAY	7/29/05	EUTH	63	29	3
CAT	A039612	1	5/28/05		7/1/05 STRAY	11/4/05	EUTH	161	127	3
CAT	A039635	1	5/31/05		7/1/05 STRAY	7/29/05	EUTH	60	29	3
CAT	A039655	1	5/31/05		7/1/05 STRAY	9/7/05	EUTH	100	69	3
CAT	A039656	1	5/31/05		7/1/05 STRAY	9/11/05	EUTH	104	73	3
CAT	A039657	1	5/31/05		7/1/05 STRAY	9/11/05	EUTH	104	73	3
CAT	A039800	1	6/3/05		7/1/05 STRAY	8/18/05	EUTH	77	49	3
CAT	A039818	1	6/4/05		7/1/05 STRAY	8/10/05	EUTH	68	41	3
CAT	A039819	1	6/4/05		7/1/05 STRAY	8/10/05	EUTH	68	41	3
CAT	A039820	1	6/4/05		7/1/05 STRAY	8/18/05	EUTH	76	49	3
CAT	A039821	1	6/4/05		7/1/05 STRAY	8/18/05	EUTH	76	49	3
CAT	A040007	1	6/10/05		7/1/05 STRAY	7/15/05	EUTH	36	15	3
CAT	A040010	1	6/10/05		7/1/05 STRAY	7/15/05	EUTH	36	15	3
CAT	A040011	1	6/10/05		7/1/05 STRAY	7/15/05	EUTH	36	15	3
CAT	A040012	1	6/10/05		7/1/05 STRAY	7/15/05	EUTH	36	15	3
DOG	A040068	1	6/13/05		7/1/05 STRAY	7/28/05	EUTH	46	28	3
CAT	A040112	1	6/14/05		7/1/05 STRAY	7/28/05	EUTH	45	28	3
CAT	A040138	1	6/15/05		7/1/05 STRAY	7/7/05	EUTH	23	7	3
CAT	A040141	1	6/15/05		7/1/05 STRAY	7/14/05	EUTH	30	14	3
CAT	A040142	1	6/15/05		7/1/05 STRAY	7/14/05	EUTH	30	14	3
CAT	A040143	1	6/15/05		7/1/05 STRAY	7/14/05	EUTH	30	14	3
CAT	A040144	1	6/15/05		7/1/05 STRAY	7/14/05	EUTH	30	14	3
CAT	A040145	1	6/15/05		7/1/05 STRAY	7/14/05	EUTH	30	14	3
CAT	A040146	1	6/15/05		7/1/05 STRAY	7/14/05	EUTH	30	14	3
DOG	A040157	1	6/16/05		7/1/05 STRAY	7/9/05	EUTH	24	9	3
CAT	A040168	1	6/16/05		7/1/05 STRAY	7/15/05	EUTH	30	15	3
CAT	A040163	1	6/16/05		7/1/05 STRAY	8/12/05	EUTH	58	43	3
DOG	A040178	1	6/17/05		7/1/05 STRAY	7/30/05	EUTH	44	30	3
DOG	A040179	1	6/17/05		7/1/05 STRAY	8/12/05	EUTH	57	43	3
CAT	A040201	1	6/18/05		7/1/05 STRAY	7/15/05	EUTH	28	15	3
DOG	A039090	1	6/19/05		7/1/05 STRAY	7/15/05	EUTH	27	15	3
CAT	A040262	1	6/21/05		7/1/05 STRAY	7/8/05	EUTH	18	8	3
CAT	A040268	1	6/21/05		7/1/05 STRAY	7/15/05	EUTH	25	15	3

## **Tab 6**

Hayward State Mandated Holding Period

	Monday	Tuesday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Increased Hours per Week	Increased Days per Week
	Closed	12 to 6 p.m.	Closed	12 to 6 p.m.	12 to 7 p.m.	12 to 6 p.m.	12 to 6 p.m.	11 to 5 p.m.	Closed		
Old Law, 72 hours			12 noon			Noon					
New Law, 4 days after day of impoundment( 5 days total)		avail 12	x -1	2	3	4	5 - 6 p.m.				
Increase Hours						12	18			30	1.25

	Monday	Tuesday	Wednesday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Increased Hours per Week	Increased Days per Week
	Closed	12 to 6 p.m.	12 to 7 p.m.	12 to 6 p.m.	12 to 7 p.m.	12 to 6 p.m.	12 to 6 p.m.	11 to 5 p.m.	Closed		
Old Law, 72 hours				12 noon			12 noon				
New Law, 4 days after day of impoundment( 5 days total)	*	*	avail 12	x -1	2	3	4	*	*		
Increase Hours Per Day	24	18					12	24	24	102	4.25

	Monday	Tuesday	Wednesday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Increased Hours per Week	Increased Days per Week
	Closed	12 to 6 p.m.	12 to 7 p.m.	12 to 6 p.m.	12 to 7 p.m.	12 to 6 p.m.	12 to 6 p.m.	11 to 5 p.m.	Closed		
Old Law, 72 hours					12 noon			12 noon			
New Law, 4 days after day of impoundment( 5 days total)	*	*	*	avail 12	x -1	2	3	*	*		
Increase Hours Per Day	24	24	19					12	24	103	4.291667

	Monday	Tuesday	Wednesday	Thursday	Friday	Thursday	Friday	Saturday	Sunday	Increased Hours per Week	Increased Days per Week
	Closed	12 to 6 p.m.	12 to 7 p.m.	12 to 6 p.m.	12 to 6 p.m.	12 to 6 p.m.	12 to 6 p.m.	11 to 5 p.m.	Closed		
Old Law, 72 hours						12 noon			12 noon		
New Law, 4 days after day of impoundment( 5 days total)	*	*	*	*	avail 12	x -1	2		*		
Increase Hours Per Day	24	24	24	18					12	102	4.25

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Friday	Saturday	Sunday	Increased Hours per Week	Increased Days per Week
	Closed	12 to 6 p.m.	12 to 7 p.m.	12 to 6 p.m.	12 to 6 p.m.	12 to 6 p.m.	12 to 6 p.m.	11 to 5 p.m.	Closed		
Old Law, 72 hours	12 noon						12 noon				
New Law, 4 days after day of impoundment( 5 days total)	*	*	*	*	5 -	avail 12	x -1				
Increase Hours Per Day	12	24	24	24	18					102	4.25

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Saturday	Sunday	Increased Hours per Week	Increased Days per Week
	Closed	12 to 6 p.m.	12 to 7 p.m.	12 to 6 p.m.	12 to 6 p.m.	12 to 6 p.m.	Closed	11 to 5 p.m.	Closed		
Old Law, 72 hours		12 noon						12 noon			
New Law, 4 days after day of impoundment( 5 days total)		*	*	*	5 -	avail 12		x -1			
Increase Hours Per Day		12	24	24	18					78	3.25

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Friday	Saturday	Sunday	Increased Hours per Week	Increased Days per Week
	Closed	12 to 6 p.m.	12 to 7 p.m.	12 to 6 p.m.	12 to 6 p.m.	12 to 6 p.m.	12 to 6 p.m.	11 to 5 p.m.	Closed		
Old Law, 72 hours			12 noon						12 noon		
New Law, 4 days after day of impoundment( 5 days total)		2	3	4	5 -	avail 12			x -1		
Increase Hours Per Day			12	24	18					54	2.25

Increased Hours/Week 571  
 Average Increased Days/Week 3.39881  
 Average Increased Days/Week 3.39881

**Tab 7**

**Care and Maintenance - Eligible Dogs & Cats**

- 1 That die during the increased holding period ( die on day 4, 5, and 6) or
- 2 are ultimately euthanized (euthanized after the holding period: day 7, 8, and on)

(COUNT of I)

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Animal Type	Animal ID	Total # of animals	Intake-Date	Intake-Date Revised	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised	Eligible Days Chameleon Generated	Auditor Questions about Data
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J= (e)-(c)+1	(k)	
CAT	A054912	1	10/2/07	10/2/07	STRAY	10/5/07	DIED	4	4	1	
CAT	A054666	1	9/12/07	9/12/07	STRAY	9/16/07	DIED	5	5	2	
CAT	A054918	1	10/2/07	10/2/07	STRAY	10/6/07	DIED	5	5	2	
DOG	A057304	1	4/21/08	4/21/08	STRAY	4/25/08	DIED	5	5	2	
DOG	A056393	1	2/8/08	2/8/08	CONFISCATE	2/14/08	EUTH	7	7	3	
CAT	A053483	1	7/8/07	7/8/07	STRAY	7/14/07	EUTH	7	7	3	
CAT	A053542	1	7/12/07	7/12/07	STRAY	7/18/07	EUTH	7	7	3	
CAT	A053548	1	7/12/07	7/12/07	STRAY	7/18/07	EUTH	7	7	3	
CAT	A053604	1	7/15/07	7/15/07	STRAY	7/21/07	EUTH	7	7	3	
CAT	A053605	1	7/15/07	7/15/07	STRAY	7/21/07	EUTH	7	7	3	
CAT	A053766	1	7/22/07	7/22/07	STRAY	7/28/07	EUTH	7	7	3	
CAT	A053971	1	7/31/07	7/31/07	STRAY	8/6/07	EUTH	7	7	3	
CAT	A053992	1	8/1/07	8/1/07	STRAY	8/7/07	EUTH	7	7	3	
CAT	A053993	1	8/1/07	8/1/07	STRAY	8/7/07	EUTH	7	7	3	
CAT	A054047	1	8/3/07	8/3/07	STRAY	8/9/07	EUTH	7	7	3	
CAT	A054082	1	8/6/07	8/6/07	STRAY	8/12/07	EUTH	7	7	3	
CAT	A054513	1	9/4/07	9/4/07	STRAY	9/10/07	EUTH	7	7	3	
CAT	A054515	1	9/4/07	9/4/07	STRAY	9/10/07	EUTH	7	7	3	
CAT	A054518	1	9/4/07	9/4/07	STRAY	9/10/07	EUTH	7	7	3	
CAT	A054754	1	9/18/07	9/18/07	STRAY	9/24/07	EUTH	7	7	3	
CAT	A055013	1	10/7/07	10/7/07	STRAY	10/13/07	EUTH	7	7	3	
CAT	A055028	1	10/9/07	10/9/07	STRAY	10/15/07	EUTH	7	7	3	
CAT	A055077	1	10/12/07	10/12/07	STRAY	10/18/07	EUTH	7	7	3	
CAT	A055101	1	10/14/07	10/14/07	STRAY	10/20/07	EUTH	7	7	3	
CAT	A055183	1	10/18/07	10/18/07	STRAY	10/24/07	EUTH	7	7	3	
CAT	A055333	1	11/2/07	11/2/07	STRAY	11/8/07	EUTH	7	7	3	
CAT	A055461	1	11/13/07	11/13/07	STRAY	11/19/07	EUTH	7	7	3	
CAT	A055462	1	11/13/07	11/13/07	STRAY	11/19/07	EUTH	7	7	3	
CAT	A055660	1	11/30/07	11/30/07	STRAY	12/6/07	EUTH	7	7	3	
CAT	A055788	1	12/11/07	12/11/07	STRAY	12/17/07	EUTH	7	7	3	
CAT	A056071	1	1/8/08	1/8/08	STRAY	1/14/08	EUTH	7	7	3	
CAT	A056163	1	1/16/08	1/16/08	STRAY	1/22/08	EUTH	7	7	3	
CAT	A056200	1	1/18/08	1/18/08	STRAY	1/24/08	EUTH	7	7	3	
CAT	A056440	1	2/14/08	2/14/08	STRAY	2/20/08	EUTH	7	7	3	
CAT	A056793	1	3/11/08	3/11/08	STRAY	3/17/08	EUTH	7	7	3	
CAT	A056805	1	3/11/08	3/11/08	STRAY	3/17/08	EUTH	7	7	3	
CAT	A057208	1	4/15/08	4/15/08	STRAY	4/21/08	EUTH	7	7	3	
CAT	A057436	1	4/30/08	4/30/08	STRAY	5/6/08	EUTH	7	7	3	
CAT	A057437	1	4/30/08	4/30/08	STRAY	5/6/08	EUTH	7	7	3	
CAT	A057438	1	4/30/08	4/30/08	STRAY	5/6/08	EUTH	7	7	3	
CAT	A057439	1	4/30/08	4/30/08	STRAY	5/6/08	EUTH	7	7	3	
CAT	A057440	1	4/30/08	4/30/08	STRAY	5/6/08	EUTH	7	7	3	
CAT	A057682	1	5/13/08	5/13/08	STRAY	5/19/08	EUTH	7	7	3	
CAT	A057683	1	5/13/08	5/13/08	STRAY	5/19/08	EUTH	7	7	3	
CAT	A057684	1	5/13/08	5/13/08	STRAY	5/19/08	EUTH	7	7	3	
CAT	A057685	1	5/13/08	5/13/08	STRAY	5/19/08	EUTH	7	7	3	
CAT	A057695	1	5/13/08	5/13/08	STRAY	5/19/08	EUTH	7	7	3	
CAT	A057966	1	5/26/08	5/26/08	STRAY	6/1/08	EUTH	7	7	3	
CAT	A058141	1	6/5/08	6/5/08	STRAY	6/11/08	EUTH	7	7	3	
CAT	A058416	1	6/24/08	6/24/08	STRAY	6/30/08	EUTH	7	7	3	
CAT	A058417	1	6/24/08	6/24/08	STRAY	6/30/08	EUTH	7	7	3	
CAT	A058424	1	6/24/08	6/24/08	STRAY	6/30/08	EUTH	7	7	3	
CAT	A058425	1	6/24/08	6/24/08	STRAY	6/30/08	EUTH	7	7	3	
CAT	A058426	1	6/24/08	6/24/08	STRAY	6/30/08	EUTH	7	7	3	
:AT - FERA	A053482	1	7/8/07	7/8/07	STRAY	7/14/07	EUTH	7	7	3	
:AT - FERA	A053538	1	7/11/07	7/11/07	STRAY	7/17/07	EUTH	7	7	3	
:AT - FERA	A053597	1	7/15/07	7/15/07	STRAY	7/21/07	EUTH	7	7	3	
:AT - FERA	A053952	1	7/31/07	7/31/07	STRAY	8/6/07	EUTH	7	7	3	
:AT - FERA	A054013	1	8/1/07	8/1/07	STRAY	8/7/07	EUTH	7	7	3	
:AT - FERA	A054017	1	8/1/07	8/1/07	STRAY	8/7/07	EUTH	7	7	3	
:AT - FERA	A054084	1	8/7/07	8/7/07	STRAY	8/13/07	EUTH	7	7	3	
:AT - FERA	A054086	1	8/7/07	8/7/07	STRAY	8/13/07	EUTH	7	7	3	
:AT - FERA	A055276	1	10/29/07	10/29/07	STRAY	11/4/07	EUTH	7	7	3	
:AT - FERA	A055319	1	11/1/07	11/1/07	STRAY	11/7/07	EUTH	7	7	3	
:AT - FERA	A055320	1	11/1/07	11/1/07	STRAY	11/7/07	EUTH	7	7	3	
:AT - FERA	A055785	1	12/11/07	12/11/07	STRAY	12/17/07	EUTH	7	7	3	
:AT - FERA	A057435	1	4/30/08	4/30/08	STRAY	5/6/08	EUTH	7	7	3	
DOG	A053322	1	7/2/07	7/2/07	STRAY	7/8/07	EUTH	7	7	3	
DOG	A053397	1	7/2/07	7/2/07	STRAY	7/8/07	EUTH	7	7	3	
DOG	A054526	1	9/4/07	9/4/07	STRAY	9/10/07	EUTH	7	7	3	
DOG	A054903	1	9/30/07	9/30/07	STRAY	10/6/07	EUTH	7	7	3	
DOG	A055739	1	12/4/07	12/4/07	STRAY	12/10/07	EUTH	7	7	3	

DOG	A055798	1	12/11/07	12/11/07	STRAY	12/17/07	EUTH	7	7	3
DOG	A055799	1	12/11/07	12/11/07	STRAY	12/17/07	EUTH	7	7	3
DOG	A056179	1	1/18/08	1/18/08	STRAY	1/24/08	EUTH	7	7	3
DOG	A056861	1	3/17/08	3/17/08	STRAY	3/23/08	EUTH	7	7	3
DOG	A056947	1	4/16/08	4/16/08	RETURN	4/23/08	EUTH	8	8	0
CAT	A053318	1	7/2/07	7/2/07	STRAY	7/9/07	EUTH	8	8	3
CAT	A053389	1	7/4/07	7/4/07	STRAY	7/11/07	EUTH	8	8	3
CAT	A053471	1	7/6/07	7/6/07	STRAY	7/13/07	EUTH	8	8	3
CAT	A053472	1	7/6/07	7/6/07	STRAY	7/13/07	EUTH	8	8	3
CAT	A053457	1	7/7/07	7/7/07	STRAY	7/14/07	EUTH	8	8	3
CAT	A053464	1	7/7/07	7/7/07	STRAY	7/14/07	EUTH	8	8	3
CAT	A053506	1	7/10/07	7/10/07	STRAY	7/17/07	EUTH	8	8	3
CAT	A053537	1	7/11/07	7/11/07	STRAY	7/18/07	EUTH	8	8	3
CAT	A053574	1	7/13/07	7/13/07	STRAY	7/20/07	EUTH	8	8	3
CAT	A053575	1	7/13/07	7/13/07	STRAY	7/20/07	EUTH	8	8	3
CAT	A053576	1	7/13/07	7/13/07	STRAY	7/20/07	EUTH	8	8	3
CAT	A053577	1	7/13/07	7/13/07	STRAY	7/20/07	EUTH	8	8	3
CAT	A053592	1	7/14/07	7/14/07	STRAY	7/21/07	EUTH	8	8	3
CAT	A053643	1	7/16/07	7/16/07	STRAY	7/23/07	EUTH	8	8	3
CAT	A053767	1	7/16/07	7/16/07	STRAY	7/23/07	EUTH	8	8	3
CAT	A053688	1	7/19/07	7/19/07	STRAY	7/26/07	EUTH	8	8	3
CAT	A053762	1	7/20/07	7/20/07	STRAY	7/27/07	EUTH	8	8	3
CAT	A053763	1	7/20/07	7/20/07	STRAY	7/27/07	EUTH	8	8	3
CAT	A053764	1	7/20/07	7/20/07	STRAY	7/27/07	EUTH	8	8	3
CAT	A053769	1	7/20/07	7/20/07	STRAY	7/27/07	EUTH	8	8	3
CAT	A053772	1	7/21/07	7/21/07	STRAY	7/28/07	EUTH	8	8	3
CAT	A053815	1	7/24/07	7/24/07	STRAY	7/31/07	EUTH	8	8	3
CAT	A053851	1	7/26/07	7/26/07	STRAY	8/2/07	EUTH	8	8	3
CAT	A053865	1	7/26/07	7/26/07	STRAY	8/2/07	EUTH	8	8	3
CAT	A053894	1	7/27/07	7/27/07	STRAY	8/3/07	EUTH	8	8	3
CAT	A053997	1	8/1/07	8/1/07	STRAY	8/8/07	EUTH	8	8	3
CAT	A054038	1	8/2/07	8/2/07	STRAY	8/9/07	EUTH	8	8	3
CAT	A054039	1	8/2/07	8/2/07	STRAY	8/9/07	EUTH	8	8	3
CAT	A054064	1	8/4/07	8/4/07	STRAY	8/11/07	EUTH	8	8	3
CAT	A054110	1	8/8/07	8/8/07	STRAY	8/15/07	EUTH	8	8	3
CAT	A054112	1	8/8/07	8/8/07	STRAY	8/15/07	EUTH	8	8	3
CAT	A054118	1	8/8/07	8/8/07	STRAY	8/15/07	EUTH	8	8	3
CAT	A054144	1	8/11/07	8/11/07	STRAY	8/18/07	EUTH	8	8	3
CAT	A054158	1	8/11/07	8/11/07	STRAY	8/18/07	EUTH	8	8	3
CAT	A054159	1	8/11/07	8/11/07	STRAY	8/18/07	EUTH	8	8	3
CAT	A054231	1	8/16/07	8/16/07	STRAY	8/23/07	EUTH	8	8	3
CAT	A054241	1	8/16/07	8/16/07	STRAY	8/23/07	EUTH	8	8	3
CAT	A054334	1	8/23/07	8/23/07	STRAY	8/30/07	EUTH	8	8	3
CAT	A054457	1	8/30/07	8/30/07	STRAY	9/6/07	EUTH	8	8	3
CAT	A054458	1	8/30/07	8/30/07	STRAY	9/6/07	EUTH	8	8	3
CAT	A054520	1	9/4/07	9/4/07	STRAY	9/11/07	EUTH	8	8	3
CAT	A054522	1	9/4/07	9/4/07	STRAY	9/11/07	EUTH	8	8	3
CAT	A054537	1	9/4/07	9/4/07	STRAY	9/11/07	EUTH	8	8	3
CAT	A054551	1	9/5/07	9/5/07	STRAY	9/12/07	EUTH	8	8	3
CAT	A054552	1	9/5/07	9/5/07	STRAY	9/12/07	EUTH	8	8	3
CAT	A054554	1	9/5/07	9/5/07	STRAY	9/12/07	EUTH	8	8	3
CAT	A054604	1	9/8/07	9/8/07	STRAY	9/15/07	EUTH	8	8	3
CAT	A054605	1	9/8/07	9/8/07	STRAY	9/15/07	EUTH	8	8	3
CAT	A054630	1	9/10/07	9/10/07	STRAY	9/17/07	EUTH	8	8	3
CAT	A054733	1	9/17/07	9/17/07	STRAY	9/24/07	EUTH	8	8	3
CAT	A054911	1	10/2/07	10/2/07	STRAY	10/9/07	EUTH	8	8	3
CAT	A054913	1	10/2/07	10/2/07	STRAY	10/9/07	EUTH	8	8	3
CAT	A054916	1	10/2/07	10/2/07	STRAY	10/9/07	EUTH	8	8	3
CAT	A055059	1	10/11/07	10/11/07	STRAY	10/18/07	EUTH	8	8	3
CAT	A055064	1	10/11/07	10/11/07	STRAY	10/18/07	EUTH	8	8	3
CAT	A055069	1	10/11/07	10/11/07	STRAY	10/18/07	EUTH	8	8	3
CAT	A055076	1	10/12/07	10/12/07	STRAY	10/19/07	EUTH	8	8	3
CAT	A055150	1	10/17/07	10/17/07	STRAY	10/24/07	EUTH	8	8	3
CAT	A055152	1	10/17/07	10/17/07	STRAY	10/24/07	EUTH	8	8	3
CAT	A055172	1	10/18/07	10/18/07	STRAY	10/25/07	EUTH	8	8	3
CAT	A055192	1	10/19/07	10/19/07	STRAY	10/26/07	EUTH	8	8	3
CAT	A055312	1	10/31/07	10/31/07	STRAY	11/7/07	EUTH	8	8	3
CAT	A055380	1	11/7/07	11/7/07	STRAY	11/14/07	EUTH	8	8	3
CAT	A055383	1	11/7/07	11/7/07	STRAY	11/14/07	EUTH	8	8	3
CAT	A055712	1	11/30/07	11/30/07	STRAY	12/7/07	EUTH	8	8	3
CAT	A055764	1	12/7/07	12/7/07	STRAY	12/14/07	EUTH	8	8	3
CAT	A055765	1	12/7/07	12/7/07	STRAY	12/14/07	EUTH	8	8	3
CAT	A055817	1	12/12/07	12/12/07	STRAY	12/19/07	EUTH	8	8	3
CAT	A056014	1	1/3/08	1/3/08	STRAY	1/10/08	EUTH	8	8	3
CAT	A056093	1	1/10/08	1/10/08	STRAY	1/17/08	EUTH	8	8	3
CAT	A056157	1	1/16/08	1/16/08	STRAY	1/23/08	EUTH	8	8	3
CAT	A056160	1	1/16/08	1/16/08	STRAY	1/23/08	EUTH	8	8	3
CAT	A056169	1	1/17/08	1/17/08	STRAY	1/24/08	EUTH	8	8	3
CAT	A056170	1	1/17/08	1/17/08	STRAY	1/24/08	EUTH	8	8	3
CAT	A056171	1	1/17/08	1/17/08	STRAY	1/24/08	EUTH	8	8	3
CAT	A056209	1	1/19/08	1/19/08	STRAY	1/26/08	EUTH	8	8	3
CAT	A056216	1	1/19/08	1/19/08	STRAY	1/26/08	EUTH	8	8	3
CAT	A056355	1	2/3/08	2/3/08	STRAY	2/10/08	EUTH	8	8	3
CAT	A056419	1	2/13/08	2/13/08	STRAY	2/20/08	EUTH	8	8	3
CAT	A056732	1	2/27/08	2/27/08	STRAY	3/5/08	EUTH	8	8	3
CAT	A056733	1	2/27/08	2/27/08	STRAY	3/5/08	EUTH	8	8	3
CAT	A056772	1	3/8/08	3/8/08	STRAY	3/15/08	EUTH	8	8	3
CAT	A056774	1	3/8/08	3/8/08	STRAY	3/15/08	EUTH	8	8	3
CAT	A056778	1	3/8/08	3/8/08	STRAY	3/15/08	EUTH	8	8	3
CAT	A056811	1	3/12/08	3/12/08	STRAY	3/19/08	EUTH	8	8	3
CAT	A056813	1	3/12/08	3/12/08	STRAY	3/19/08	EUTH	8	8	3
CAT	A056814	1	3/12/08	3/12/08	STRAY	3/19/08	EUTH	8	8	3
CAT	A056825	1	3/13/08	3/13/08	STRAY	3/20/08	EUTH	8	8	3
CAT	A056833	1	3/14/08	3/14/08	STRAY	3/21/08	EUTH	8	8	3
CAT	A056852	1	3/15/08	3/15/08	STRAY	3/22/08	EUTH	8	8	3
CAT	A056894	1	3/19/08	3/19/08	STRAY	3/26/08	EUTH	8	8	3
CAT	A057057	1	4/3/08	4/3/08	STRAY	4/10/08	EUTH	8	8	3
CAT	A057061	1	4/3/08	4/3/08	STRAY	4/10/08	EUTH	8	8	3

CAT	A057098	1	4/5/08	4/5/08	STRAY	4/12/08	EUTH	8	8	3
CAT	A057100	1	4/5/08	4/5/08	STRAY	4/12/08	EUTH	8	8	3
CAT	A057279	1	4/19/08	4/19/08	STRAY	4/26/08	EUTH	8	8	3
CAT	A057280	1	4/19/08	4/19/08	STRAY	4/26/08	EUTH	8	8	3
CAT	A057574	1	5/7/08	5/7/08	STRAY	5/14/08	EUTH	8	8	3
CAT	A057645	1	5/10/08	5/10/08	STRAY	5/17/08	EUTH	8	8	3
CAT	A057646	1	5/10/08	5/10/08	STRAY	5/17/08	EUTH	8	8	3
CAT	A057647	1	5/10/08	5/10/08	STRAY	5/17/08	EUTH	8	8	3
CAT	A057654	1	5/10/08	5/10/08	STRAY	5/17/08	EUTH	8	8	3
CAT	A057658	1	5/10/08	5/10/08	STRAY	5/17/08	EUTH	8	8	3
CAT	A058125	1	6/4/08	6/4/08	STRAY	6/11/08	EUTH	8	8	3
CAT	A058126	1	6/4/08	6/4/08	STRAY	6/11/08	EUTH	8	8	3
CAT	A058185	1	6/7/08	6/7/08	STRAY	6/14/08	EUTH	8	8	3
CAT	A058245	1	6/11/08	6/11/08	STRAY	6/18/08	EUTH	8	8	3
CAT	A058248	1	6/11/08	6/11/08	STRAY	6/18/08	EUTH	8	8	3
CAT	A058299	1	6/14/08	6/14/08	STRAY	6/21/08	EUTH	8	8	3
CAT	A058310	1	6/14/08	6/14/08	STRAY	6/21/08	EUTH	8	8	3
CAT	A058311	1	6/14/08	6/14/08	STRAY	6/21/08	EUTH	8	8	3
CAT	A053247	1	6/27/07	7/1/07	STRAY	7/4/07	EUTH	8	4	3
CAT	A053223	1	6/26/07	7/1/07	STRAY	7/3/07	EUTH	8	3	3
CAT	A053227	1	6/26/07	7/1/07	STRAY	7/3/07	EUTH	8	3	3
CAT	A053229	1	6/26/07	7/1/07	STRAY	7/3/07	EUTH	8	3	3
:AT - FERA	A053336	1	7/3/07	7/3/07	STRAY	7/10/07	EUTH	8	8	3
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:AT - FERA	A053338	1	7/3/07	7/3/07	STRAY	7/10/07	EUTH	8	8	3
:AT - FERA	A053358	1	7/3/07	7/3/07	STRAY	7/10/07	EUTH	8	8	3
:AT - FERA	A053359	1	7/3/07	7/3/07	STRAY	7/10/07	EUTH	8	8	3
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:AT - FERA	A053361	1	7/3/07	7/3/07	STRAY	7/10/07	EUTH	8	8	3
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:AT - FERA	A053516	1	7/10/07	7/10/07	STRAY	7/17/07	EUTH	8	8	3
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:AT - FERA	A053531	1	7/11/07	7/11/07	STRAY	7/18/07	EUTH	8	8	3
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:AT - FERA	A054070	1	8/4/07	8/4/07	STRAY	8/11/07	EUTH	8	8	3
:AT - FERA	A054111	1	8/8/07	8/8/07	STRAY	8/15/07	EUTH	8	8	3
:AT - FERA	A054130	1	8/10/07	8/10/07	STRAY	8/17/07	EUTH	8	8	3
:AT - FERA	A054603	1	9/8/07	9/8/07	STRAY	9/15/07	EUTH	8	8	3
:AT - FERA	A054992	1	10/6/07	10/6/07	STRAY	10/13/07	EUTH	8	8	3
:AT - FERA	A055679	1	11/28/07	11/28/07	STRAY	12/5/07	EUTH	8	8	3
:AT - FERA	A055695	1	11/29/07	11/29/07	STRAY	12/6/07	EUTH	8	8	3
:AT - FERA	A055705	1	11/30/07	11/30/07	STRAY	12/7/07	EUTH	8	8	3
:AT - FERA	A055761	1	12/7/07	12/7/07	STRAY	12/14/07	EUTH	8	8	3
:AT - FERA	A055763	1	12/7/07	12/7/07	STRAY	12/14/07	EUTH	8	8	3
:AT - FERA	A056081	1	1/9/08	1/9/08	STRAY	1/16/08	EUTH	8	8	3
:AT - FERA	A056831	1	3/14/08	3/14/08	STRAY	3/21/08	EUTH	8	8	3
:AT - FERA	A056890	1	3/19/08	3/19/08	STRAY	3/26/08	EUTH	8	8	3
:AT - FERA	A056893	1	3/19/08	3/19/08	STRAY	3/26/08	EUTH	8	8	3
:AT - FERA	A057457	1	5/1/08	5/1/08	STRAY	5/8/08	EUTH	8	8	3
:AT - FERA	A057559	1	5/7/08	5/7/08	STRAY	5/14/08	EUTH	8	8	3
DOG	A053385	1	7/4/07	7/4/07	STRAY	7/11/07	EUTH	8	8	3
DOG	A054456	1	8/30/07	8/30/07	STRAY	9/6/07	EUTH	8	8	3
DOG	A054507	1	9/3/07	9/3/07	STRAY	9/10/07	EUTH	8	8	3
DOG	A054510	1	9/4/07	9/4/07	STRAY	9/11/07	EUTH	8	8	3
DOG	A05491	1	11/14/07	11/14/07	STRAY	11/21/07	EUTH	8	8	3
DOG	A056729	1	3/3/08	3/3/08	STRAY	3/10/08	EUTH	8	8	3
DOG	A058328	1	6/14/08	6/14/08	STRAY	6/21/08	EUTH	8	8	3
DOG	A058400	1	6/21/08	6/21/08	STRAY	6/28/08	EUTH	8	8	3
CAT	A053313	1	7/1/07	7/1/07	STRAY	7/9/07	EUTH	9	9	3
CAT	A053315	1	7/1/07	7/1/07	STRAY	7/9/07	EUTH	9	9	3
CAT	A053351	1	7/3/07	7/3/07	STRAY	7/11/07	EUTH	9	9	3
CAT	A053368	1	7/3/07	7/3/07	STRAY	7/11/07	EUTH	9	9	3
CAT	A053379	1	7/3/07	7/3/07	STRAY	7/11/07	EUTH	9	9	3
CAT	A053570	1	7/13/07	7/13/07	STRAY	7/21/07	EUTH	9	9	3
CAT	A053677	1	7/18/07	7/18/07	STRAY	7/26/07	EUTH	9	9	3
CAT	A053736	1	7/21/07	7/21/07	STRAY	7/29/07	EUTH	9	9	3
CAT	A053775	1	7/22/07	7/22/07	STRAY	7/30/07	EUTH	9	9	3
CAT	A053776	1	7/22/07	7/22/07	STRAY	7/30/07	EUTH	9	9	3
CAT	A053805	1	7/24/07	7/24/07	STRAY	8/1/07	EUTH	9	9	3
CAT	A053900	1	7/28/07	7/28/07	STRAY	8/5/07	EUTH	9	9	3
CAT	A053902	1	7/28/07	7/28/07	STRAY	8/5/07	EUTH	9	9	3
CAT	A053994	1	7/29/07	7/29/07	STRAY	8/6/07	EUTH	9	9	3
CAT	A054288	1	8/21/07	8/21/07	STRAY	8/29/07	EUTH	9	9	3
CAT	A054293	1	8/21/07	8/21/07	STRAY	8/29/07	EUTH	9	9	3
CAT	A054295	1	8/21/07	8/21/07	STRAY	8/29/07	EUTH	9	9	3
CAT	A054415	1	8/28/07	8/28/07	STRAY	9/5/07	EUTH	9	9	3
CAT	A054521	1	9/4/07	9/4/07	STRAY	9/12/07	EUTH	9	9	3
CAT	A054593	1	9/7/07	9/7/07	STRAY	9/15/07	EUTH	9	9	3
CAT	A054963	1	10/4/07	10/4/07	STRAY	10/12/07	EUTH	9	9	3
CAT	A054964	1	10/4/07	10/4/07	STRAY	10/12/07	EUTH	9	9	3
CAT	A054969	1	10/4/07	10/4/07	STRAY	10/12/07	EUTH	9	9	3
CAT	A054970	1	10/4/07	10/4/07	STRAY	10/12/07	EUTH	9	9	3
CAT	A054999	1	10/6/07	10/6/07	STRAY	10/14/07	EUTH	9	9	3
CAT	A055000	1	10/6/07	10/6/07	STRAY	10/14/07	EUTH	9	9	3
CAT	A055001	1	10/6/07	10/6/07	STRAY	10/14/07	EUTH	9	9	3
CAT	A055002	1	10/6/07	10/6/07	STRAY	10/14/07	EUTH	9	9	3
CAT	A055003	1	10/6/07	10/6/07	STRAY	10/14/07	EUTH	9	9	3
CAT	A055062	1	10/11/07	10/11/07	STRAY	10/19/07	EUTH	9	9	3
CAT	A055123	1	10/16/07	10/16/07	STRAY	10/24/07	EUTH	9	9	3
CAT	A055155	1	10/17/07	10/17/07	STRAY	10/25/07	EUTH	9	9	3
CAT	A055238	1	10/24/07	10/24/07	STRAY	11/1/07	EUTH	9	9	3
CAT	A055335	1	11/2/07	11/2/07	STRAY	11/10/07	EUTH	9	9	3
CAT	A055342	1	11/3/07	11/3/07	STRAY	11/11/07	EUTH	9	9	3
CAT	A055441	1	11/10/07	11/10/07	STRAY	11/18/07	EUTH	9	9	3

CAT	A055663	1	11/25/07	11/25/07	STRAY	12/3/07	EUTH	9	9	3
CAT	A055672	1	11/27/07	11/27/07	STRAY	12/5/07	EUTH	9	9	3
CAT	A055698	1	11/29/07	11/29/07	STRAY	12/7/07	EUTH	9	9	3
CAT	A055772	1	12/8/07	12/8/07	STRAY	12/16/07	EUTH	9	9	3
CAT	A055773	1	12/8/07	12/8/07	STRAY	12/16/07	EUTH	9	9	3
CAT	A055774	1	12/8/07	12/8/07	STRAY	12/16/07	EUTH	9	9	3
CAT	A055837	1	12/14/07	12/14/07	STRAY	12/22/07	EUTH	9	9	3
CAT	A055845	1	12/14/07	12/14/07	STRAY	12/22/07	EUTH	9	9	3
CAT	A055849	1	12/14/07	12/14/07	STRAY	12/22/07	EUTH	9	9	3
CAT	A055914	1	12/21/07	12/21/07	STRAY	12/29/07	EUTH	9	9	3
CAT	A056251	1	1/22/08	1/22/08	STRAY	1/30/08	EUTH	9	9	3
CAT	A056391	1	2/8/08	2/8/08	STRAY	2/16/08	EUTH	9	9	3
CAT	A056418	1	2/12/08	2/12/08	STRAY	2/20/08	EUTH	9	9	3
CAT	A056741	1	3/6/08	3/6/08	STRAY	3/14/08	EUTH	9	9	3
CAT	A056843	1	3/14/08	3/14/08	STRAY	3/22/08	EUTH	9	9	3
CAT	A056915	1	3/21/08	3/21/08	STRAY	3/29/08	EUTH	9	9	3
CAT	A056921	1	3/21/08	3/21/08	STRAY	3/29/08	EUTH	9	9	3
CAT	A057133	1	4/9/08	4/9/08	STRAY	4/17/08	EUTH	9	9	3
CAT	A057329	1	4/23/08	4/23/08	STRAY	5/1/08	EUTH	9	9	3
CAT	A057443	1	4/30/08	4/30/08	STRAY	5/8/08	EUTH	9	9	3
CAT	A057488	1	5/3/08	5/3/08	STRAY	5/11/08	EUTH	9	9	3
CAT	A057530	1	5/6/08	5/6/08	STRAY	5/14/08	EUTH	9	9	3
CAT	A057583	1	5/8/08	5/8/08	STRAY	5/16/08	EUTH	9	9	3
CAT	A058107	1	6/3/08	6/3/08	STRAY	6/11/08	EUTH	9	9	3
CAT	A058116	1	6/3/08	6/3/08	STRAY	6/11/08	EUTH	9	9	3
CAT	A058130	1	6/4/08	6/4/08	STRAY	6/12/08	EUTH	9	9	3
CAT	A058171	1	6/6/08	6/6/08	STRAY	6/14/08	EUTH	9	9	3
CAT	A058172	1	6/6/08	6/6/08	STRAY	6/14/08	EUTH	9	9	3
CAT	A058236	1	6/10/08	6/10/08	STRAY	6/18/08	EUTH	9	9	3
CAT	A053261	1	6/26/07	7/1/07	STRAY	7/6/07	EUTH	9	6	3
CAT	A053219	1	6/26/07	7/1/07	STRAY	7/4/07	EUTH	9	4	3
:AT - FERA	A053546	1	7/12/07	7/12/07	STRAY	7/20/07	EUTH	9	9	3
:AT - FERA	A053549	1	7/12/07	7/12/07	STRAY	7/20/07	EUTH	9	9	3
:AT - FERA	A053550	1	7/12/07	7/12/07	STRAY	7/20/07	EUTH	9	9	3
:AT - FERA	A053617	1	7/12/07	7/12/07	STRAY	7/20/07	EUTH	9	9	3
:AT - FERA	A053618	1	7/12/07	7/12/07	STRAY	7/20/07	EUTH	9	9	3
:AT - FERA	A053619	1	7/12/07	7/12/07	STRAY	7/20/07	EUTH	9	9	3
:AT - FERA	A053658	1	7/17/07	7/17/07	STRAY	7/25/07	EUTH	9	9	3
:AT - FERA	A053912	1	7/28/07	7/28/07	STRAY	8/5/07	EUTH	9	9	3
:AT - FERA	A054287	1	8/21/07	8/21/07	STRAY	8/29/07	EUTH	9	9	3
:AT - FERA	A054292	1	8/21/07	8/21/07	STRAY	8/29/07	EUTH	9	9	3
:AT - FERA	A054297	1	8/21/07	8/21/07	STRAY	8/29/07	EUTH	9	9	3
:AT - FERA	A054798	1	9/21/07	9/21/07	STRAY	9/29/07	EUTH	9	9	3
:AT - FERA	A054836	1	9/25/07	9/25/07	STRAY	10/3/07	EUTH	9	9	3
:AT - FERA	A055200	1	10/20/07	10/20/07	STRAY	10/28/07	EUTH	9	9	3
:AT - FERA	A055231	1	10/24/07	10/24/07	STRAY	11/1/07	EUTH	9	9	3
:AT - FERA	A055232	1	10/24/07	10/24/07	STRAY	11/1/07	EUTH	9	9	3
:AT - FERA	A056113	1	1/12/08	1/12/08	STRAY	1/20/08	EUTH	9	9	3
:AT - FERA	A056197	1	1/18/08	1/18/08	STRAY	1/26/08	EUTH	9	9	3
:AT - FERA	A056390	1	2/8/08	2/8/08	STRAY	2/16/08	EUTH	9	9	3
:AT - FERA	A056475	1	2/16/08	2/16/08	STRAY	2/24/08	EUTH	9	9	3
:AT - FERA	A057067	1	4/4/08	4/4/08	STRAY	4/12/08	EUTH	9	9	3
:AT - FERA	A057531	1	5/6/08	5/6/08	STRAY	5/14/08	EUTH	9	9	3
:AT - FERA	A058284	1	6/13/08	6/13/08	STRAY	6/21/08	EUTH	9	9	3
:AT - FERA	A058285	1	6/13/08	6/13/08	STRAY	6/21/08	EUTH	9	9	3
:AT - FERA	A053260	1	6/28/07	7/1/07	STRAY	7/6/07	EUTH	9	6	3
:AT - FERA	A053263	1	6/28/07	7/1/07	STRAY	7/6/07	EUTH	9	6	3
:AT - FERA	A053216	1	6/26/07	7/1/07	STRAY	7/4/07	EUTH	9	4	3
:AT - FERA	A053217	1	6/26/07	7/1/07	STRAY	7/4/07	EUTH	9	4	3
:AT - FERA	A053218	1	6/26/07	7/1/07	STRAY	7/4/07	EUTH	9	4	3
DOG	A053524	1	7/11/07	7/11/07	STRAY	7/19/07	EUTH	9	9	3
DOG	A054083	1	8/4/07	8/4/07	STRAY	8/12/07	EUTH	9	9	3
DOG	A054830	1	9/24/07	9/24/07	STRAY	10/2/07	EUTH	9	9	3
DOG	A054907	1	10/1/07	10/1/07	STRAY	10/9/07	EUTH	9	9	3
DOG	A055087	1	10/13/07	10/13/07	STRAY	10/21/07	EUTH	9	9	3
DOG	A055140	1	10/16/07	10/16/07	STRAY	10/24/07	EUTH	9	9	3
DOG	A055297	1	10/30/07	10/30/07	STRAY	11/7/07	EUTH	9	9	3
DOG	A056137	1	1/14/08	1/14/08	STRAY	1/22/08	EUTH	9	9	3
DOG	A057254	1	4/17/08	4/17/08	STRAY	4/25/08	EUTH	9	9	3
DOG	A057673	1	5/13/08	5/13/08	STRAY	5/21/08	EUTH	9	9	3
DOG	A057850	1	5/18/08	5/18/08	STRAY	5/26/08	EUTH	9	9	3
CAT	A053461	1	7/7/07	7/7/07	STRAY	7/16/07	EUTH	10	10	3
CAT	A053462	1	7/7/07	7/7/07	STRAY	7/16/07	EUTH	10	10	3
CAT	A053463	1	7/7/07	7/7/07	STRAY	7/16/07	EUTH	10	10	3
CAT	A053477	1	7/8/07	7/8/07	STRAY	7/17/07	EUTH	10	10	3
CAT	A053541	1	7/12/07	7/12/07	STRAY	7/21/07	EUTH	10	10	3
CAT	A053704	1	7/20/07	7/20/07	STRAY	7/29/07	EUTH	10	10	3
CAT	A053734	1	7/21/07	7/21/07	STRAY	7/30/07	EUTH	10	10	3
CAT	A053735	1	7/21/07	7/21/07	STRAY	7/30/07	EUTH	10	10	3
CAT	A053837	1	7/25/07	7/25/07	STRAY	8/3/07	EUTH	10	10	3
CAT	A054408	1	8/28/07	8/28/07	STRAY	9/6/07	EUTH	10	10	3
CAT	A054874	1	9/27/07	9/27/07	STRAY	10/6/07	EUTH	10	10	3
CAT	A055153	1	10/17/07	10/17/07	STRAY	10/26/07	EUTH	10	10	3
CAT	A055334	1	11/2/07	11/2/07	STRAY	11/11/07	EUTH	10	10	3
CAT	A055439	1	11/10/07	11/10/07	STRAY	11/19/07	EUTH	10	10	3
CAT	A055496	1	11/15/07	11/15/07	STRAY	11/24/07	EUTH	10	10	3
CAT	A055497	1	11/15/07	11/15/07	STRAY	11/24/07	EUTH	10	10	3
CAT	A055820	1	12/13/07	12/13/07	STRAY	12/22/07	EUTH	10	10	3
CAT	A055821	1	12/13/07	12/13/07	STRAY	12/22/07	EUTH	10	10	3
CAT	A055889	1	12/19/07	12/19/07	STRAY	12/28/07	EUTH	10	10	3
CAT	A055903	1	12/20/07	12/20/07	STRAY	12/29/07	EUTH	10	10	3
CAT	A056222	1	1/19/08	1/19/08	STRAY	1/28/08	EUTH	10	10	3
CAT	A056338	1	2/2/08	2/2/08	STRAY	2/11/08	EUTH	10	10	3
CAT	A056401	1	2/9/08	2/9/08	STRAY	2/18/08	EUTH	10	10	3
CAT	A056683	1	3/1/08	3/1/08	STRAY	3/10/08	EUTH	10	10	3
CAT	A056687	1	3/1/08	3/1/08	STRAY	3/10/08	EUTH	10	10	3
CAT	A056951	1	3/25/08	3/25/08	STRAY	4/3/08	EUTH	10	10	3
CAT	A056989	1	3/28/08	3/28/08	STRAY	4/6/08	EUTH	10	10	3

CAT	A057164	1	4/11/08	4/11/08	STRAY	4/20/08	EUTH	10	10	3
CAT	A057234	1	4/16/08	4/16/08	STRAY	4/25/08	EUTH	10	10	3
CAT	A057247	1	4/17/08	4/17/08	STRAY	4/26/08	EUTH	10	10	3
CAT	A057415	1	4/29/08	4/29/08	STRAY	5/8/08	EUTH	10	10	3
CAT	A057655	1	5/10/08	5/10/08	STRAY	5/19/08	EUTH	10	10	3
CAT	A057656	1	5/10/08	5/10/08	STRAY	5/19/08	EUTH	10	10	3
CAT	A057939	1	5/23/08	5/23/08	STRAY	6/1/08	EUTH	10	10	3
CAT	A057941	1	5/23/08	5/23/08	STRAY	6/1/08	EUTH	10	10	3
CAT	A057951	1	5/24/08	5/24/08	STRAY	6/2/08	EUTH	10	10	3
CAT	A058098	1	6/3/08	6/3/08	STRAY	6/12/08	EUTH	10	10	3
CAT	A058156	1	6/5/08	6/5/08	STRAY	6/14/08	EUTH	10	10	3
CAT	A058264	1	6/12/08	6/12/08	STRAY	6/21/08	EUTH	10	10	3
CAT	A058345	1	6/17/08	6/17/08	STRAY	6/26/08	EUTH	10	10	3
CAT	A058346	1	6/17/08	6/17/08	STRAY	6/26/08	EUTH	10	10	3
CAT	A058347	1	6/17/08	6/17/08	STRAY	6/26/08	EUTH	10	10	3
CAT	A058350	1	6/17/08	6/17/08	STRAY	6/26/08	EUTH	10	10	3
CAT	A053279	1	6/29/07	7/1/07	STRAY	7/8/07	EUTH	10	8	3
:AT - FERA	A053396	1	7/4/07	7/4/07	STRAY	7/13/07	EUTH	10	10	3
:AT - FERA	A054105	1	8/8/07	8/8/07	STRAY	8/17/07	EUTH	10	10	3
:AT - FERA	A054345	1	8/24/07	8/24/07	STRAY	9/2/07	EUTH	10	10	3
:AT - FERA	A054346	1	8/24/07	8/24/07	STRAY	9/2/07	EUTH	10	10	3
:AT - FERA	A055191	1	10/19/07	10/19/07	STRAY	10/28/07	EUTH	10	10	3
:AT - FERA	A055495	1	11/15/07	11/15/07	STRAY	11/24/07	EUTH	10	10	3
:AT - FERA	A056102	1	1/11/08	1/11/08	STRAY	1/20/08	EUTH	10	10	3
:AT - FERA	A056376	1	2/7/08	2/7/08	STRAY	2/16/08	EUTH	10	10	3
DOG	A053314	1	7/1/07	7/1/07	STRAY	7/10/07	EUTH	10	10	3
DOG	A053551	1	7/12/07	7/12/07	STRAY	7/21/07	EUTH	10	10	3
DOG	A054061	1	8/4/07	8/4/07	STRAY	8/13/07	EUTH	10	10	3
DOG	A054115	1	8/8/07	8/8/07	STRAY	8/17/07	EUTH	10	10	3
DOG	A054162	1	8/11/07	8/11/07	STRAY	8/20/07	EUTH	10	10	3
DOG	A054962	1	10/4/07	10/4/07	STRAY	10/13/07	EUTH	10	10	3
DOG	A055167	1	10/18/07	10/18/07	STRAY	10/27/07	EUTH	10	10	3
DOG	A055168	1	10/18/07	10/18/07	STRAY	10/27/07	EUTH	10	10	3
DOG	A055169	1	10/18/07	10/18/07	STRAY	10/27/07	EUTH	10	10	3
DOG	A055246	1	10/24/07	10/24/07	STRAY	11/2/07	EUTH	10	10	3
DOG	A055873	1	12/17/07	12/17/07	STRAY	12/26/07	EUTH	10	10	3
DOG	A056541	1	2/18/08	2/18/08	STRAY	2/27/08	EUTH	10	10	3
DOG	A056598	1	2/23/08	2/23/08	STRAY	3/3/08	EUTH	10	10	3
DOG	A056812	1	3/12/08	3/12/08	STRAY	3/21/08	EUTH	10	10	3
DOG	A056838	1	3/14/08	3/14/08	STRAY	3/23/08	EUTH	10	10	3
DOG	A057672	1	5/13/08	5/13/08	STRAY	5/22/08	EUTH	10	10	3
DOG	A057703	1	5/13/08	5/13/08	STRAY	5/22/08	EUTH	10	10	3
DOG	A057836	1	5/17/08	5/17/08	STRAY	5/26/08	EUTH	10	10	3
DOG	A058139	1	6/2/08	6/2/08	STRAY	6/11/08	EUTH	10	10	3
DOG	A053119	1	6/22/07	7/1/07	STRAY	7/1/07	EUTH	10	1	3
DOG	A056824	1	5/6/08	5/6/08	RETURN	5/16/08	EUTH	11	0	0
CAT	A053376	1	7/3/07	7/3/07	STRAY	7/13/07	EUTH	11	11	3
CAT	A053476	1	7/8/07	7/8/07	STRAY	7/18/07	EUTH	11	11	3
CAT	A054092	1	8/7/07	8/7/07	STRAY	8/17/07	EUTH	11	11	3
CAT	A054233	1	8/16/07	8/16/07	STRAY	8/26/07	EUTH	11	11	3
CAT	A054319	1	8/22/07	8/22/07	STRAY	9/1/07	EUTH	11	11	3
CAT	A054890	1	9/28/07	9/28/07	STRAY	10/8/07	EUTH	11	11	3
CAT	A054925	1	10/2/07	10/2/07	STRAY	10/12/07	EUTH	11	11	3
CAT	A055325	1	11/1/07	11/1/07	STRAY	11/11/07	EUTH	11	11	3
CAT	A055802	1	12/12/07	12/12/07	STRAY	12/22/07	EUTH	11	11	3
CAT	A056721	1	3/4/08	3/4/08	STRAY	3/14/08	EUTH	11	11	3
CAT	A057163	1	4/11/08	4/11/08	STRAY	4/21/08	EUTH	11	11	3
CAT	A057295	1	4/21/08	4/21/08	STRAY	5/1/08	EUTH	11	11	3
CAT	A057459	1	5/1/08	5/1/08	STRAY	5/11/08	EUTH	11	11	3
CAT	A057544	1	5/7/08	5/7/08	STRAY	5/17/08	EUTH	11	11	3
CAT	A057629	1	5/9/08	5/9/08	STRAY	5/19/08	EUTH	11	11	3
CAT	A057714	1	5/14/08	5/14/08	STRAY	5/24/08	EUTH	11	11	3
CAT	A057715	1	5/14/08	5/14/08	STRAY	5/24/08	EUTH	11	11	3
CAT	A057716	1	5/14/08	5/14/08	STRAY	5/24/08	EUTH	11	11	3
CAT	A057717	1	5/14/08	5/14/08	STRAY	5/24/08	EUTH	11	11	3
CAT	A057718	1	5/14/08	5/14/08	STRAY	5/24/08	EUTH	11	11	3
CAT	A057723	1	5/14/08	5/14/08	STRAY	5/24/08	EUTH	11	11	3
CAT	A053177	1	6/24/07	7/1/07	STRAY	7/4/07	EUTH	11	4	3
:AT - FERA	A054330	1	8/23/07	8/23/07	STRAY	9/2/07	EUTH	11	11	3
:AT - FERA	A054331	1	8/23/07	8/23/07	STRAY	9/2/07	EUTH	11	11	3
:AT - FERA	A054332	1	8/23/07	8/23/07	STRAY	9/2/07	EUTH	11	11	3
:AT - FERA	A054764	1	9/19/07	9/19/07	STRAY	9/29/07	EUTH	11	11	3
:AT - FERA	A054769	1	9/19/07	9/19/07	STRAY	9/29/07	EUTH	11	11	3
:AT - FERA	A055480	1	11/14/07	11/14/07	STRAY	11/24/07	EUTH	11	11	3
DOG	A053793	1	7/23/07	7/23/07	STRAY	8/2/07	EUTH	11	11	3
DOG	A053847	1	7/25/07	7/25/07	STRAY	8/4/07	EUTH	11	11	3
DOG	A054279	1	8/19/07	8/19/07	STRAY	8/29/07	EUTH	11	11	3
DOG	A054490	1	9/1/07	9/1/07	STRAY	9/11/07	EUTH	11	11	3
DOG	A054676	1	9/14/07	9/14/07	STRAY	9/24/07	EUTH	11	11	3
DOG	A054988	1	10/5/07	10/5/07	STRAY	10/15/07	EUTH	11	11	3
DOG	A055102	1	10/14/07	10/14/07	STRAY	10/24/07	EUTH	11	11	3
DOG	A055149	1	10/17/07	10/17/07	STRAY	10/27/07	EUTH	11	11	3
DOG	A055311	1	10/30/07	10/30/07	STRAY	11/9/07	EUTH	11	11	3
DOG	A055741	1	12/5/07	12/5/07	STRAY	12/15/07	EUTH	11	11	3
DOG	A055744	1	12/5/07	12/5/07	STRAY	12/15/07	EUTH	11	11	3
DOG	A055745	1	12/5/07	12/5/07	STRAY	12/15/07	EUTH	11	11	3
DOG	A056874	1	3/18/08	3/18/08	STRAY	3/28/08	EUTH	11	11	3
DOG	A057403	1	4/28/08	4/28/08	STRAY	5/8/08	EUTH	11	11	3
DOG	A057505	1	5/4/08	5/4/08	STRAY	5/14/08	EUTH	11	11	3
DOG	A053254	1	6/28/07	7/1/07	TRANSFER	7/8/07	EUTH	11	8	3
CAT	A055680	1	4/10/08	4/10/08	RETURN	4/21/08	EUTH	12	0	0
CAT	A053693	1	7/19/07	7/19/07	STRAY	7/30/07	EUTH	12	12	3
CAT	A053694	1	7/19/07	7/19/07	STRAY	7/30/07	EUTH	12	12	3
CAT	A053888	1	7/27/07	7/27/07	STRAY	8/7/07	EUTH	12	12	3
CAT	A054032	1	8/2/07	8/2/07	STRAY	8/13/07	EUTH	12	12	3
CAT	A054119	1	8/8/07	8/8/07	STRAY	8/19/07	EUTH	12	12	3
CAT	A054624	1	9/8/07	9/8/07	STRAY	9/19/07	EUTH	12	12	3
CAT	A054870	1	9/27/07	9/27/07	STRAY	10/8/07	EUTH	12	12	3

CAT	A055036	1	10/10/07	10/10/07	STRAY	10/21/07	EUTH	12	12	3
CAT	A055381	1	11/7/07	11/7/07	STRAY	11/18/07	EUTH	12	12	3
CAT	A055384	1	11/7/07	11/7/07	STRAY	11/18/07	EUTH	12	12	3
CAT	A055769	1	12/8/07	12/8/07	STRAY	12/19/07	EUTH	12	12	3
CAT	A055921	1	12/22/07	12/22/07	STRAY	1/2/08	EUTH	12	12	3
CAT	A055926	1	12/22/07	12/22/07	STRAY	1/2/08	EUTH	12	12	3
CAT	A056125	1	1/12/08	1/12/08	STRAY	1/23/08	EUTH	12	12	3
CAT	A056214	1	1/19/08	1/19/08	STRAY	1/30/08	EUTH	12	12	3
CAT	A057154	1	4/10/08	4/10/08	STRAY	4/21/08	EUTH	12	12	3
CAT	A057209	1	4/15/08	4/15/08	STRAY	4/26/08	EUTH	12	12	3
CAT	A057600	1	5/8/08	5/8/08	STRAY	5/19/08	EUTH	12	12	3
CAT	A057609	1	5/8/08	5/8/08	STRAY	5/19/08	EUTH	12	12	3
CAT	A057822	1	5/16/08	5/16/08	STRAY	5/27/08	EUTH	12	12	3
CAT	A057905	1	5/22/08	5/22/08	STRAY	6/2/08	EUTH	12	12	3
CAT	A057936	1	5/23/08	5/23/08	STRAY	6/3/08	EUTH	12	12	3
CAT	A058373	1	6/19/08	6/19/08	STRAY	6/30/08	EUTH	12	12	3
CAT	A053197	1	6/25/07	7/1/07	STRAY	7/6/07	EUTH	12	6	3
CAT	A053157	1	6/23/07	7/1/07	STRAY	7/4/07	EUTH	12	4	3
:AT - FERA	A053369	1	7/3/07	7/3/07	STRAY	7/14/07	EUTH	12	12	3
:AT - FERA	A053370	1	7/3/07	7/3/07	STRAY	7/14/07	EUTH	12	12	3
:AT - FERA	A053371	1	7/3/07	7/3/07	STRAY	7/14/07	EUTH	12	12	3
:AT - FERA	A053372	1	7/3/07	7/3/07	STRAY	7/14/07	EUTH	12	12	3
:AT - FERA	A053373	1	7/3/07	7/3/07	STRAY	7/14/07	EUTH	12	12	3
:AT - FERA	A054670	1	9/13/07	9/13/07	STRAY	9/24/07	EUTH	12	12	3
:AT - FERA	A056686	1	3/1/08	3/1/08	STRAY	3/12/08	EUTH	12	12	3
DOG	A053778	1	7/22/07	7/22/07	STRAY	8/2/07	EUTH	12	12	3
DOG	A053817	1	7/24/07	7/24/07	STRAY	8/4/07	EUTH	12	12	3
DOG	A054222	1	8/15/07	8/15/07	STRAY	8/26/07	EUTH	12	12	3
DOG	A054243	1	8/16/07	8/16/07	STRAY	8/27/07	EUTH	12	12	3
DOG	A054906	1	10/1/07	10/1/07	STRAY	10/12/07	EUTH	12	12	3
DOG	A054932	1	10/2/07	10/2/07	STRAY	10/13/07	EUTH	12	12	3
DOG	A055041	1	10/10/07	10/10/07	STRAY	10/21/07	EUTH	12	12	3
DOG	A055131	1	10/16/07	10/16/07	STRAY	10/27/07	EUTH	12	12	3
DOG	A055170	1	10/18/07	10/18/07	STRAY	10/29/07	EUTH	12	12	3
DOG	A055797	1	12/11/07	12/11/07	STRAY	12/22/07	EUTH	12	12	3
DOG	A056510	1	2/18/08	2/18/08	STRAY	2/29/08	EUTH	12	12	3
DOG	A056626	1	2/26/08	2/26/08	STRAY	3/8/08	EUTH	12	12	3
DOG	A057663	1	5/10/08	5/10/08	STRAY	5/21/08	EUTH	12	12	3
DOG	A057831	1	5/17/08	5/17/08	STRAY	5/28/08	EUTH	12	12	3
DOG	A057837	1	5/17/08	5/17/08	STRAY	5/28/08	EUTH	12	12	3
CAT	A053451	1	7/7/07	7/7/07	STRAY	7/19/07	EUTH	13	13	3
CAT	A053663	1	7/17/07	7/17/07	STRAY	7/29/07	EUTH	13	13	3
CAT	A053664	1	7/17/07	7/17/07	STRAY	7/29/07	EUTH	13	13	3
CAT	A053816	1	7/24/07	7/24/07	STRAY	8/5/07	EUTH	13	13	3
CAT	A054191	1	8/14/07	8/14/07	STRAY	8/26/07	EUTH	13	13	3
CAT	A054665	1	9/12/07	9/12/07	STRAY	9/24/07	EUTH	13	13	3
CAT	A054862	1	9/26/07	9/26/07	STRAY	10/8/07	EUTH	13	13	3
CAT	A055727	1	12/1/07	12/1/07	STRAY	12/13/07	EUTH	13	13	3
CAT	A056008	1	1/2/08	1/2/08	STRAY	1/14/08	EUTH	13	13	3
CAT	A056826	1	3/13/08	3/13/08	STRAY	3/25/08	EUTH	13	13	3
CAT	A056929	1	3/22/08	3/22/08	STRAY	4/3/08	EUTH	13	13	3
CAT	A057494	1	5/4/08	5/4/08	STRAY	5/16/08	EUTH	13	13	3
CAT	A058054	1	5/30/08	5/30/08	STRAY	6/11/08	EUTH	13	13	3
DOG	A053320	1	7/2/07	7/2/07	STRAY	7/14/07	EUTH	13	13	3
DOG	A053571	1	7/13/07	7/13/07	STRAY	7/25/07	EUTH	13	13	3
DOG	A053959	1	7/31/07	7/31/07	STRAY	8/12/07	EUTH	13	13	3
DOG	A054021	1	8/1/07	8/1/07	STRAY	8/13/07	EUTH	13	13	3
DOG	A054493	1	8/31/07	8/31/07	STRAY	9/12/07	EUTH	13	13	3
DOG	A054828	1	9/24/07	9/24/07	STRAY	10/6/07	EUTH	13	13	3
DOG	A055048	1	10/8/07	10/8/07	STRAY	10/20/07	EUTH	13	13	3
DOG	A055641	1	11/21/07	11/21/07	STRAY	12/3/07	EUTH	13	13	3
DOG	A055844	1	12/14/07	12/14/07	STRAY	12/26/07	EUTH	13	13	3
DOG	A056056	1	1/7/08	1/7/08	STRAY	1/19/08	EUTH	13	13	3
DOG	A056123	1	1/12/08	1/12/08	STRAY	1/24/08	EUTH	13	13	3
DOG	A056560	1	2/20/08	2/20/08	STRAY	3/3/08	EUTH	13	13	3
DOG	A056651	1	2/27/08	2/27/08	STRAY	3/10/08	EUTH	13	13	3
DOG	A057296	1	4/21/08	4/21/08	STRAY	5/3/08	EUTH	13	13	3
DOG	A057484	1	5/2/08	5/2/08	STRAY	5/14/08	EUTH	13	13	3
DOG	A057864	1	5/20/08	5/20/08	STRAY	6/1/08	EUTH	13	13	3
DOG	A057885	1	5/21/08	5/21/08	STRAY	6/2/08	EUTH	13	13	3
DOG	A057934	1	5/23/08	5/23/08	STRAY	6/4/08	EUTH	13	13	3
DOG	A057953	1	5/24/08	5/24/08	STRAY	6/5/08	EUTH	13	13	3
DOG	A053289	1	6/29/07	7/1/07	STRAY	7/11/07	EUTH	13	11	3
CAT	A053378	1	7/3/07	7/3/07	STRAY	7/16/07	EUTH	14	14	3
CAT	A053659	1	7/17/07	7/17/07	STRAY	7/30/07	EUTH	14	14	3
CAT	A053661	1	7/17/07	7/17/07	STRAY	7/30/07	EUTH	14	14	3
CAT	A053756	1	7/21/07	7/21/07	STRAY	8/3/07	EUTH	14	14	3
CAT	A053843	1	7/25/07	7/25/07	STRAY	8/7/07	EUTH	14	14	3
CAT	A054444	1	8/29/07	8/29/07	STRAY	9/11/07	EUTH	14	14	3
CAT	A054557	1	9/6/07	9/6/07	STRAY	9/19/07	EUTH	14	14	3
CAT	A054837	1	9/25/07	9/25/07	STRAY	10/8/07	EUTH	14	14	3
CAT	A055363	1	11/5/07	11/5/07	STRAY	11/18/07	EUTH	14	14	3
CAT	A055697	1	11/29/07	11/29/07	STRAY	12/12/07	EUTH	14	14	3
CAT	A055819	1	12/13/07	12/13/07	STRAY	12/26/07	EUTH	14	14	3
CAT	A055858	1	12/15/07	12/15/07	STRAY	12/28/07	EUTH	14	14	3
CAT	A055952	1	12/28/07	12/28/07	STRAY	1/10/08	EUTH	14	14	3
CAT	A055953	1	12/28/07	12/28/07	STRAY	1/10/08	EUTH	14	14	3
CAT	A056423	1	2/13/08	2/13/08	STRAY	2/26/08	EUTH	14	14	3
CAT	A056466	1	2/15/08	2/15/08	STRAY	2/28/08	EUTH	14	14	3
CAT	A056564	1	2/20/08	2/20/08	STRAY	3/4/08	EUTH	14	14	3
CAT	A057720	1	5/14/08	5/14/08	STRAY	5/27/08	EUTH	14	14	3
CAT	A057869	1	5/20/08	5/20/08	STRAY	6/2/08	EUTH	14	14	3
CAT	A057994	1	5/29/08	5/29/08	STRAY	6/11/08	EUTH	14	14	3
CAT	A058097	1	6/3/08	6/3/08	STRAY	6/16/08	EUTH	14	14	3
CAT	A058099	1	6/3/08	6/3/08	STRAY	6/16/08	EUTH	14	14	3
CAT	A058100	1	6/3/08	6/3/08	STRAY	6/16/08	EUTH	14	14	3
CAT	A058158	1	6/5/08	6/5/08	STRAY	6/18/08	EUTH	14	14	3
CAT	A053043	1	6/18/07	7/1/07	STRAY	7/1/07	EUTH	14	1	3

AT - FERA	A056299	1	1/28/08	1/28/08	STRAY	2/10/08	EUTH	14	14	3
DOG	A053478	1	7/8/07	7/8/07	STRAY	7/21/07	EUTH	14	14	3
DOG	A055103	1	10/14/07	10/14/07	STRAY	10/27/07	EUTH	14	14	3
DOG	A055452	1	11/11/07	11/11/07	STRAY	11/24/07	EUTH	14	14	3
DOG	A055607	1	11/20/07	11/20/07	STRAY	12/3/07	EUTH	14	14	3
DOG	A056172	1	1/17/08	1/17/08	STRAY	1/30/08	EUTH	14	14	3
DOG	A056444	1	2/14/08	2/14/08	STRAY	2/27/08	EUTH	14	14	3
DOG	A056472	1	2/16/08	2/16/08	STRAY	2/29/08	EUTH	14	14	3
DOG	A056766	1	3/7/08	3/7/08	STRAY	3/20/08	EUTH	14	14	3
DOG	A056786	1	3/7/08	3/7/08	STRAY	3/20/08	EUTH	14	14	3
DOG	A058192	1	6/8/08	6/8/08	STRAY	6/21/08	EUTH	14	14	3
CAT	A053581	1	7/14/07	7/14/07	STRAY	7/28/07	EUTH	15	15	3
CAT	A053646	1	7/16/07	7/16/07	STRAY	7/30/07	EUTH	15	15	3
CAT	A054174	1	8/13/07	8/13/07	STRAY	8/27/07	EUTH	15	15	3
CAT	A054400	1	8/28/07	8/28/07	STRAY	9/11/07	EUTH	15	15	3
CAT	A054844	1	9/25/07	9/25/07	STRAY	10/9/07	EUTH	15	15	3
CAT	A055261	1	10/25/07	10/25/07	STRAY	11/8/07	EUTH	15	15	3
CAT	A055945	1	12/27/07	12/27/07	STRAY	1/10/08	EUTH	15	15	3
CAT	A056011	1	1/2/08	1/2/08	STRAY	1/16/08	EUTH	15	15	3
CAT	A056439	1	2/14/08	2/14/08	STRAY	2/28/08	EUTH	15	15	3
CAT	A056775	1	3/8/08	3/8/08	STRAY	3/22/08	EUTH	15	15	3
CAT	A056904	1	3/20/08	3/20/08	STRAY	4/3/08	EUTH	15	15	3
CAT	A056987	1	3/27/08	3/27/08	STRAY	4/10/08	EUTH	15	15	3
CAT	A057689	1	5/13/08	5/13/08	STRAY	5/27/08	EUTH	15	15	3
CAT	A053094	1	6/20/07	7/1/07	STRAY	7/4/07	EUTH	15	4	3
DOG	A053416	1	7/5/07	7/5/07	STRAY	7/19/07	EUTH	15	15	3
DOG	A053470	1	7/7/07	7/7/07	STRAY	7/21/07	EUTH	15	15	3
DOG	A053534	1	7/11/07	7/11/07	STRAY	7/25/07	EUTH	15	15	3
DOG	A054807	1	9/22/07	9/22/07	STRAY	10/6/07	EUTH	15	15	3
DOG	A055390	1	11/6/07	11/6/07	STRAY	11/20/07	EUTH	15	15	3
DOG	A055956	1	12/28/07	12/28/07	STRAY	1/11/08	EUTH	15	15	3
DOG	A056270	1	1/24/08	1/24/08	STRAY	2/7/08	EUTH	15	15	3
DOG	A057108	1	4/6/08	4/6/08	STRAY	4/20/08	EUTH	15	15	3
DOG	A057274	1	4/19/08	4/19/08	STRAY	5/3/08	EUTH	15	15	3
DOG	A057954	1	5/25/08	5/25/08	STRAY	6/8/08	EUTH	15	15	3
DOG	A053146	1	6/23/07	7/1/07	STRAY	7/7/07	EUTH	15	7	3
DOG	A053150	1	6/23/07	7/1/07	STRAY	7/7/07	EUTH	15	7	3
DOG	A054439	1	8/29/07	8/29/07	CONFISCATE	9/13/07	EUTH	16	16	3
CAT	A053436	1	7/6/07	7/6/07	STRAY	7/21/07	EUTH	16	16	3
CAT	A054249	1	8/17/07	8/17/07	STRAY	9/1/07	EUTH	16	16	3
CAT	A054273	1	8/18/07	8/18/07	STRAY	9/2/07	EUTH	16	16	3
CAT	A054274	1	8/18/07	8/18/07	STRAY	9/2/07	EUTH	16	16	3
CAT	A054275	1	8/18/07	8/18/07	STRAY	9/2/07	EUTH	16	16	3
CAT	A054276	1	8/18/07	8/18/07	STRAY	9/2/07	EUTH	16	16	3
CAT	A054799	1	9/21/07	9/21/07	STRAY	10/6/07	EUTH	16	16	3
CAT	A055089	1	10/13/07	10/13/07	STRAY	10/28/07	EUTH	16	16	3
CAT	A055240	1	10/24/07	10/24/07	STRAY	11/8/07	EUTH	16	16	3
CAT	A055241	1	10/24/07	10/24/07	STRAY	11/8/07	EUTH	16	16	3
CAT	A055934	1	12/26/07	12/26/07	STRAY	1/10/08	EUTH	16	16	3
CAT	A056437	1	2/13/08	2/13/08	STRAY	2/28/08	EUTH	16	16	3
CAT	A056637	1	2/27/08	2/27/08	STRAY	3/13/08	EUTH	16	16	3
CAT	A057282	1	4/19/08	4/19/08	STRAY	5/4/08	EUTH	16	16	3
CAT	A057284	1	4/19/08	4/19/08	STRAY	5/4/08	EUTH	16	16	3
CAT	A057310	1	4/22/08	4/22/08	STRAY	5/7/08	EUTH	16	16	3
DOG	A055786	1	12/11/07	12/11/07	STRAY	12/26/07	EUTH	16	16	3
DOG	A055793	1	12/11/07	12/11/07	STRAY	12/26/07	EUTH	16	16	3
DOG	A056023	1	1/4/08	1/4/08	STRAY	1/19/08	EUTH	16	16	3
DOG	A056296	1	1/26/08	1/26/08	STRAY	2/10/08	EUTH	16	16	3
DOG	A056378	1	2/22/08	2/22/08	STRAY	3/8/08	EUTH	16	16	3
DOG	A056991	1	3/28/08	3/28/08	STRAY	4/12/08	EUTH	16	16	3
DOG	A058281	1	6/13/08	6/13/08	STRAY	6/28/08	EUTH	16	16	3
CAT	A053580	1	7/14/07	7/14/07	STRAY	7/30/07	EUTH	17	17	3
CAT	A053628	1	7/16/07	7/16/07	STRAY	8/1/07	EUTH	17	17	3
CAT	A053630	1	7/16/07	7/16/07	STRAY	8/1/07	EUTH	17	17	3
CAT	A055662	1	11/25/07	11/25/07	STRAY	12/11/07	EUTH	17	17	3
CAT	A055822	1	12/13/07	12/13/07	STRAY	12/29/07	EUTH	17	17	3
CAT	A056911	1	3/21/08	3/21/08	STRAY	4/6/08	EUTH	17	17	3
CAT	A053008	1	6/15/07	7/1/07	STRAY	7/1/07	EUTH	17	1	3
DOG	A053486	1	7/9/07	7/9/07	STRAY	7/25/07	EUTH	17	17	3
DOG	A054367	1	8/25/07	8/25/07	STRAY	9/10/07	EUTH	17	17	3
DOG	A055343	1	11/3/07	11/3/07	STRAY	11/19/07	EUTH	17	17	3
DOG	A055512	1	11/17/07	11/17/07	STRAY	12/3/07	EUTH	17	17	3
DOG	A055759	1	12/6/07	12/6/07	STRAY	12/22/07	EUTH	17	17	3
DOG	A056013	1	1/3/08	1/3/08	STRAY	1/19/08	EUTH	17	17	3
DOG	A056898	1	3/19/08	3/19/08	STRAY	4/4/08	EUTH	17	17	3
DOG	A056514	1	5/6/08	5/6/08	STRAY	5/22/08	EUTH	17	17	3
CAT	A055364	1	11/6/07	11/6/07	STRAY	11/23/07	EUTH	18	18	3
CAT	A055964	1	12/28/07	12/28/07	STRAY	1/14/08	EUTH	18	18	3
CAT	A057712	1	5/12/08	5/12/08	STRAY	5/29/08	EUTH	18	18	3
CAT	A053160	1	6/23/07	7/1/07	STRAY	7/10/07	EUTH	18	10	3
CAT	A053162	1	6/23/07	7/1/07	STRAY	7/10/07	EUTH	18	10	3
DOG	A053431	1	7/6/07	7/6/07	STRAY	7/23/07	EUTH	18	18	3
DOG	A053432	1	7/6/07	7/6/07	STRAY	7/23/07	EUTH	18	18	3
DOG	A054523	1	9/4/07	9/4/07	STRAY	9/21/07	EUTH	18	18	3
DOG	A054852	1	9/26/07	9/26/07	STRAY	10/13/07	EUTH	18	18	3
DOG	A055881	1	12/18/07	12/18/07	STRAY	1/4/08	EUTH	18	18	3
DOG	A055908	1	12/20/07	12/20/07	STRAY	1/6/08	EUTH	18	18	3
DOG	A056322	1	1/31/08	1/31/08	STRAY	2/17/08	EUTH	18	18	3
DOG	A056796	1	3/11/08	3/11/08	STRAY	3/28/08	EUTH	18	18	3
DOG	A056923	1	3/21/08	3/21/08	STRAY	4/7/08	EUTH	18	18	3
DOG	A057068	1	4/4/08	4/4/08	STRAY	4/21/08	EUTH	18	18	3
DOG	A057564	1	5/7/08	5/7/08	STRAY	5/24/08	EUTH	18	18	3
CAT	A055465	1	11/13/07	11/13/07	CONFISCATE	12/1/07	EUTH	19	19	3
CAT	A053543	1	7/12/07	7/12/07	STRAY	7/30/07	EUTH	19	19	3
CAT	A054103	1	8/8/07	8/8/07	STRAY	8/26/07	EUTH	19	19	3
CAT	A053303	1	6/30/07	7/1/07	STRAY	7/18/07	EUTH	19	19	3
CAT	A053293	1	6/29/07	7/1/07	STRAY	7/17/07	EUTH	19	17	3
CAT	A053072	1	6/19/07	7/1/07	STRAY	7/7/07	EUTH	19	7	3

DOG	A055086	1	10/13/07	10/13/07	STRAY	10/31/07	EUTH	19	19	3
DOG	A055851	1	12/15/07	12/15/07	STRAY	1/2/08	EUTH	19	19	3
DOG	A055857	1	12/15/07	12/15/07	STRAY	1/2/08	EUTH	19	19	3
DOG	A056034	1	5/15/08	5/15/08	CONFISCATE	6/3/08	EUTH	20	20	3
CAT	A053638	1	7/16/07	7/16/07	STRAY	8/4/07	EUTH	20	20	3
CAT	A053639	1	7/16/07	7/16/07	STRAY	8/4/07	EUTH	20	20	3
CAT	A054173	1	8/8/07	8/8/07	STRAY	8/27/07	EUTH	20	20	3
CAT	A054927	1	10/2/07	10/2/07	STRAY	10/21/07	EUTH	20	20	3
CAT	A055827	1	12/13/07	12/13/07	STRAY	1/1/08	EUTH	20	20	3
CAT	A053013	1	6/15/07	7/1/07	STRAY	7/4/07	EUTH	20	4	3
DOG	A045374	1	8/7/07	8/7/07	STRAY	8/26/07	EUTH	20	20	3
DOG	A054893	1	9/28/07	9/28/07	STRAY	10/17/07	EUTH	20	20	3
DOG	A055483	1	11/14/07	11/14/07	STRAY	12/3/07	EUTH	20	20	3
DOG	A056680	1	3/1/08	3/1/08	STRAY	3/20/08	EUTH	20	20	3
DOG	A056770	1	3/7/08	3/7/08	STRAY	3/26/08	EUTH	20	20	3
DOG	A057288	1	4/19/08	4/19/08	STRAY	5/8/08	EUTH	20	20	3
DOG	A058181	1	6/7/08	6/7/08	STRAY	6/26/08	EUTH	20	20	3
DOG	A053085	1	6/20/07	7/1/07	STRAY	7/9/07	EUTH	20	9	3
DOG	A001057	1	7/20/07	7/20/07	CONFISCATE	8/9/07	EUTH	21	21	3
DOG	A053708	1	7/20/07	7/20/07	CONFISCATE	8/9/07	EUTH	21	21	3
DOG	A053709	1	7/20/07	7/20/07	CONFISCATE	8/9/07	EUTH	21	21	3
DOG	A053710	1	7/20/07	7/20/07	CONFISCATE	8/9/07	EUTH	21	21	3
DOG	A053712	1	7/20/07	7/20/07	CONFISCATE	8/9/07	EUTH	21	21	3
CAT	A053554	1	7/12/07	7/12/07	STRAY	8/1/07	EUTH	21	21	3
CAT	A053555	1	7/12/07	7/12/07	STRAY	8/1/07	EUTH	21	21	3
CAT	A053266	1	6/28/07	7/1/07	STRAY	7/18/07	EUTH	21	18	3
CAT	A053267	1	6/28/07	7/1/07	STRAY	7/18/07	EUTH	21	18	3
CAT	A053268	1	6/28/07	7/1/07	STRAY	7/18/07	EUTH	21	18	3
CAT	A053000	1	6/14/07	7/1/07	STRAY	7/4/07	EUTH	21	4	3
CAT	A037935	1	6/11/07	7/1/07	STRAY	7/1/07	EUTH	21	1	3
CAT	A052930	1	6/11/07	7/1/07	STRAY	7/1/07	EUTH	21	1	3
CAT	A052931	1	6/11/07	7/1/07	STRAY	7/1/07	EUTH	21	1	3
DOG	A053589	1	7/14/07	7/14/07	STRAY	8/3/07	EUTH	21	21	3
DOG	A056020	1	1/3/08	1/3/08	STRAY	1/23/08	EUTH	21	21	3
DOG	A047647	1	1/18/08	1/18/08	STRAY	2/7/08	EUTH	21	21	3
DOG	A057487	1	5/3/08	5/3/08	STRAY	5/23/08	EUTH	21	21	3
CAT	A053887	1	7/27/07	7/27/07	STRAY	8/17/07	EUTH	22	22	3
CAT	A054336	1	8/23/07	8/23/07	STRAY	9/13/07	EUTH	22	22	3
CAT	A055136	1	10/16/07	10/16/07	STRAY	11/6/07	EUTH	22	22	3
CAT	A055137	1	10/16/07	10/16/07	STRAY	11/6/07	EUTH	22	22	3
CAT	A055138	1	10/16/07	10/16/07	STRAY	11/6/07	EUTH	22	22	3
CAT	A056431	1	2/13/08	2/13/08	STRAY	3/5/08	EUTH	22	22	3
CAT	A057365	1	4/25/08	4/25/08	STRAY	5/16/08	EUTH	22	22	3
CAT	A053334	1	6/30/07	7/1/07	STRAY	7/21/07	EUTH	22	21	3
CAT	A053335	1	6/30/07	7/1/07	STRAY	7/21/07	EUTH	22	21	3
CAT	A052976	1	6/13/07	7/1/07	STRAY	7/4/07	EUTH	22	4	3
CAT	A052941	1	6/12/07	7/1/07	STRAY	7/3/07	EUTH	22	3	3
CAT	A052943	1	6/12/07	7/1/07	STRAY	7/3/07	EUTH	22	3	3
CAT	A052951	1	6/12/07	7/1/07	STRAY	7/3/07	EUTH	22	3	3
CAT	A052953	1	6/12/07	7/1/07	STRAY	7/3/07	EUTH	22	3	3
CAT	A052956	1	6/12/07	7/1/07	STRAY	7/3/07	EUTH	22	3	3
CAT	A052957	1	6/12/07	7/1/07	STRAY	7/3/07	EUTH	22	3	3
DOG	A054498	1	9/1/07	9/1/07	STRAY	9/22/07	EUTH	22	22	3
DOG	A051048	1	10/12/07	10/12/07	STRAY	11/2/07	EUTH	22	22	3
DOG	A055982	1	12/29/07	12/29/07	STRAY	1/19/08	EUTH	22	22	3
DOG	A056469	1	2/16/08	2/16/08	STRAY	3/8/08	EUTH	22	22	3
DOG	A056666	1	2/29/08	2/29/08	STRAY	3/21/08	EUTH	22	22	3
DOG	A056792	1	3/11/08	3/11/08	STRAY	4/1/08	EUTH	22	22	3
DOG	A054986	1	4/12/08	4/12/08	STRAY	5/3/08	EUTH	22	22	3
DOG	A054987	1	4/12/08	4/12/08	STRAY	5/3/08	EUTH	22	22	3
DOG	A058136	1	6/5/08	6/5/08	STRAY	6/26/08	EUTH	22	22	3
CAT	A054294	1	8/21/07	8/21/07	STRAY	9/12/07	EUTH	23	23	3
CAT	A055135	1	10/16/07	10/16/07	STRAY	11/7/07	EUTH	23	23	3
DOG	A055105	1	10/15/07	10/15/07	STRAY	11/6/07	EUTH	23	23	3
DOG	A056134	1	1/13/08	1/13/08	STRAY	2/4/08	EUTH	23	23	3
DOG	A058015	1	5/29/08	5/29/08	STRAY	6/20/08	EUTH	23	23	3
CAT	A053350	1	7/3/07	7/3/07	STRAY	7/26/07	EUTH	24	24	3
CAT	A053353	1	7/3/07	7/3/07	STRAY	7/26/07	EUTH	24	24	3
CAT	A054777	1	9/20/07	9/20/07	STRAY	10/13/07	EUTH	24	24	3
CAT	A055044	1	10/10/07	10/10/07	STRAY	11/2/07	EUTH	24	24	3
CAT	A052879	1	6/8/07	7/1/07	STRAY	7/1/07	EUTH	24	1	3
DOG	A054081	1	8/4/07	8/4/07	STRAY	8/27/07	EUTH	24	24	3
DOG	A055463	1	11/13/07	11/13/07	STRAY	12/6/07	EUTH	24	24	3
DOG	A046792	1	12/21/07	12/21/07	CONFISCATE	1/14/08	EUTH	25	25	3
CAT	A054875	1	9/27/07	9/27/07	STRAY	10/21/07	EUTH	25	25	3
CAT	A052959	1	6/12/07	7/1/07	STRAY	7/6/07	EUTH	25	6	3
CAT	A052960	1	6/12/07	7/1/07	STRAY	7/6/07	EUTH	25	6	3
CAT	A052901	1	6/9/07	7/1/07	STRAY	7/3/07	EUTH	25	3	3
DOG	A054374	1	8/26/07	8/26/07	STRAY	9/19/07	EUTH	25	25	3
DOG	A054755	1	9/18/07	9/18/07	STRAY	10/12/07	EUTH	25	25	3
DOG	A057293	1	4/20/08	4/20/08	STRAY	5/14/08	EUTH	25	25	3
DOG	A053237	1	6/27/07	7/1/07	STRAY	7/21/07	EUTH	25	25	3
CAT	A056159	1	1/16/08	1/16/08	CONFISCATE	2/10/08	EUTH	26	26	3
CAT	A053640	1	7/16/07	7/16/07	STRAY	8/10/07	EUTH	26	26	3
CAT	A053641	1	7/16/07	7/16/07	STRAY	8/10/07	EUTH	26	26	3
CAT	A054635	1	9/11/07	9/11/07	STRAY	10/6/07	EUTH	26	26	3
CAT	A055063	1	10/11/07	10/11/07	STRAY	11/5/07	EUTH	26	26	3
CAT	A053294	1	6/29/07	7/1/07	STRAY	7/24/07	EUTH	26	24	3
CAT	A052948	1	6/12/07	7/1/07	STRAY	7/7/07	EUTH	26	7	3
DOG	A054365	1	8/25/07	8/25/07	STRAY	9/19/07	EUTH	26	26	3
DOG	A054640	1	9/11/07	9/11/07	STRAY	10/6/07	EUTH	26	26	3
DOG	A057102	1	4/5/08	4/5/08	STRAY	4/30/08	EUTH	26	26	3
CAT	A053387	1	7/4/07	7/4/07	STRAY	7/30/07	EUTH	27	27	3
CAT	A053388	1	7/4/07	7/4/07	STRAY	7/30/07	EUTH	27	27	3
CAT	A053871	1	7/26/07	7/26/07	STRAY	8/21/07	EUTH	27	27	3
CAT	A053134	1	6/22/07	7/1/07	STRAY	7/18/07	EUTH	27	18	3
CAT	A052806	1	6/5/07	7/1/07	STRAY	7/1/07	EUTH	27	1	3
DOG	A055666	1	11/26/07	11/26/07	STRAY	12/22/07	EUTH	27	27	3

CAT	A053414	1	7/5/07	7/5/07	STRAY	8/1/07	EUTH	28	28	3
CAT	A054208	1	8/15/07	8/15/07	STRAY	9/11/07	EUTH	28	28	3
CAT	A054209	1	8/15/07	8/15/07	STRAY	9/11/07	EUTH	28	28	3
CAT	A053243	1	6/27/07	7/1/07	STRAY	7/24/07	EUTH	28	24	3
CAT	A053245	1	6/27/07	7/1/07	STRAY	7/24/07	EUTH	28	24	3
DOG	A054028	1	8/2/07	8/2/07	STRAY	8/29/07	EUTH	28	28	3
DOG	A055815	1	12/12/07	12/12/07	STRAY	1/8/08	EUTH	28	28	3
DOG	A055818	1	12/12/07	12/12/07	STRAY	1/8/08	EUTH	28	28	3
DOG	A056797	1	3/9/08	3/9/08	STRAY	4/5/08	EUTH	28	28	3
DOG	A056803	1	3/11/08	3/11/08	STRAY	4/7/08	EUTH	28	28	3
CAT	A055313	1	11/1/07	11/1/07	STRAY	11/29/07	EUTH	29	29	3
DOG	A053925	1	7/30/07	7/30/07	STRAY	8/27/07	EUTH	29	29	3
DOG	A055753	1	12/6/07	12/6/07	STRAY	1/3/08	EUTH	29	29	3
DOG	A056764	1	3/7/08	3/7/08	STRAY	4/4/08	EUTH	29	29	3
DOG	A056866	1	3/17/08	3/17/08	STRAY	4/14/08	EUTH	29	29	3
DOG	A057348	1	4/24/08	4/24/08	STRAY	5/22/08	EUTH	29	29	3
CAT	A053692	1	7/19/07	7/19/07	STRAY	8/17/07	EUTH	30	30	3
DOG	A053089	1	6/20/07	7/1/07	STRAY	7/19/07	EUTH	30	19	3
DOG	A050927	1	12/20/07	12/20/07	CONFISCATE	1/19/08	EUTH	31	31	3
CAT	A053631	1	7/16/07	7/16/07	STRAY	8/15/07	EUTH	31	31	3
CAT	A053632	1	7/16/07	7/16/07	STRAY	8/15/07	EUTH	31	31	3
CAT	A054672	1	9/13/07	9/13/07	STRAY	10/13/07	EUTH	31	31	3
CAT	A054801	1	9/21/07	9/21/07	STRAY	10/21/07	EUTH	31	31	3
CAT	A056913	1	3/21/08	3/21/08	STRAY	4/20/08	EUTH	31	31	3
CAT	A057278	1	4/19/08	4/19/08	STRAY	5/19/08	EUTH	31	31	3
CAT	A052789	1	6/4/07	7/1/07	STRAY	7/4/07	EUTH	31	4	3
CAT	A052790	1	6/4/07	7/1/07	STRAY	7/4/07	EUTH	31	4	3
CAT	A052752	1	6/1/07	7/1/07	STRAY	7/1/07	EUTH	31	1	3
DOG	A054271	1	8/18/07	8/18/07	STRAY	9/17/07	EUTH	31	31	3
DOG	A056452	1	2/14/08	2/14/08	STRAY	3/15/08	EUTH	31	31	3
DOG	A056643	1	2/27/08	2/27/08	STRAY	3/28/08	EUTH	31	31	3
DOG	A056798	1	3/9/08	3/9/08	STRAY	4/8/08	EUTH	31	31	3
CAT	A053398	1	7/4/07	7/4/07	STRAY	8/4/07	EUTH	32	32	3
CAT	A053732	1	7/21/07	7/21/07	STRAY	8/21/07	EUTH	32	32	3
CAT	A054529	1	9/5/07	9/5/07	STRAY	10/6/07	EUTH	32	32	3
CAT	A054608	1	9/8/07	9/8/07	STRAY	10/9/07	EUTH	32	32	3
CAT	A055958	1	12/28/07	12/28/07	STRAY	1/28/08	EUTH	32	32	3
CAT	A057989	1	5/28/08	5/28/08	STRAY	6/28/08	EUTH	32	32	3
CAT	A053280	1	6/29/07	7/1/07	STRAY	7/30/07	EUTH	32	30	3
CAT	A053009	1	6/15/07	7/1/07	STRAY	7/16/07	EUTH	32	16	3
DOG	A053633	1	7/16/07	7/16/07	STRAY	8/16/07	EUTH	32	32	3
DOG	A053716	1	7/20/07	7/20/07	STRAY	8/20/07	EUTH	32	32	3
DOG	A054050	1	8/3/07	8/3/07	STRAY	9/3/07	EUTH	32	32	3
DOG	A054797	1	9/21/07	9/21/07	STRAY	10/22/07	EUTH	32	32	3
CAT	A053333	1	7/3/07	7/3/07	STRAY	8/4/07	EUTH	33	33	3
CAT	A053401	1	7/3/07	7/3/07	STRAY	8/4/07	EUTH	33	33	3
CAT	A054596	1	9/7/07	9/7/07	STRAY	10/9/07	EUTH	33	33	3
CAT	A054601	1	9/7/07	9/7/07	STRAY	10/9/07	EUTH	33	33	3
CAT	A054770	1	9/19/07	9/19/07	STRAY	10/21/07	EUTH	33	33	3
CAT	A054771	1	9/19/07	9/19/07	STRAY	10/21/07	EUTH	33	33	3
DOG	A055767	1	12/7/07	12/7/07	STRAY	1/8/08	EUTH	33	33	3
DOG	A052907	1	12/13/07	12/13/07	STRAY	1/14/08	EUTH	33	33	3
DOG	A056769	1	3/8/08	3/8/08	CONFISCATE	4/10/08	EUTH	34	34	3
CAT	A053642	1	7/16/07	7/16/07	STRAY	8/18/07	EUTH	34	34	3
CAT	A053644	1	7/16/07	7/16/07	STRAY	8/18/07	EUTH	34	34	3
CAT	A053715	1	7/16/07	7/16/07	STRAY	8/18/07	EUTH	34	34	3
CAT	A053718	1	7/16/07	7/16/07	STRAY	8/18/07	EUTH	34	34	3
CAT	A054567	1	9/6/07	9/6/07	STRAY	10/9/07	EUTH	34	34	3
DOG	A054281	1	8/20/07	8/20/07	STRAY	9/22/07	EUTH	34	34	3
DOG	A054282	1	8/20/07	8/20/07	STRAY	9/22/07	EUTH	34	34	3
DOG	A057044	1	4/2/08	4/2/08	STRAY	5/5/08	EUTH	34	34	3
CAT	A053590	1	7/14/07	7/14/07	STRAY	8/17/07	EUTH	35	35	3
CAT	A053609	1	7/15/07	7/15/07	STRAY	8/18/07	EUTH	35	35	3
CAT	A053678	1	7/18/07	7/18/07	STRAY	8/21/07	EUTH	35	35	3
CAT	A056667	1	2/29/08	2/29/08	STRAY	4/3/08	EUTH	35	35	3
CAT	A052947	1	6/12/07	7/1/07	STRAY	7/16/07	EUTH	35	16	3
DOG	A056645	1	2/27/08	2/27/08	STRAY	4/1/08	EUTH	35	35	3
DOG	A052916	1	6/10/07	7/1/07	STRAY	7/14/07	EUTH	35	14	3
CAT	A053788	1	7/23/07	7/23/07	STRAY	8/27/07	EUTH	36	36	3
CAT	A054478	1	9/1/07	9/1/07	STRAY	10/6/07	EUTH	36	36	3
CAT	A054479	1	9/1/07	9/1/07	STRAY	10/6/07	EUTH	36	36	3
CAT	A054491	1	9/1/07	9/1/07	STRAY	10/6/07	EUTH	36	36	3
CAT	A054492	1	9/1/07	9/1/07	STRAY	10/6/07	EUTH	36	36	3
CAT	A054516	1	9/4/07	9/4/07	STRAY	10/9/07	EUTH	36	36	3
CAT	A053092	1	6/19/07	7/1/07	STRAY	7/24/07	EUTH	36	24	3
DOG	A053545	1	7/12/07	7/12/07	STRAY	8/16/07	EUTH	36	36	3
DOG	A054085	1	8/7/07	8/7/07	STRAY	9/11/07	EUTH	36	36	3
DOG	A054486	1	8/30/07	8/30/07	STRAY	10/4/07	EUTH	36	36	3
DOG	A055736	1	12/4/07	12/4/07	STRAY	1/8/08	EUTH	36	36	3
CAT	A053943	1	7/31/07	7/31/07	STRAY	9/5/07	EUTH	37	37	3
CAT	A056109	1	1/11/08	1/11/08	STRAY	2/16/08	EUTH	37	37	3
CAT	A053292	1	6/29/07	7/1/07	STRAY	8/4/07	EUTH	37	35	3
DOG	A055735	1	12/3/07	12/3/07	STRAY	1/8/08	EUTH	37	37	3
CAT	A053729	1	7/21/07	7/21/07	STRAY	8/27/07	EUTH	38	38	3
CAT	A053730	1	7/21/07	7/21/07	STRAY	8/27/07	EUTH	38	38	3
CAT	A054570	1	9/6/07	9/6/07	STRAY	10/13/07	EUTH	38	38	3
DOG	A054025	1	8/2/07	8/2/07	STRAY	9/8/07	EUTH	38	38	3
DOG	A055979	1	12/29/07	12/29/07	STRAY	2/4/08	EUTH	38	38	3
DOG	A051163	1	2/1/08	2/1/08	CONFISCATE	3/10/08	EUTH	39	39	3
CAT	A054597	1	9/7/07	9/7/07	STRAY	10/15/07	EUTH	39	39	3
CAT	A054598	1	9/7/07	9/7/07	STRAY	10/15/07	EUTH	39	39	3
CAT	A054599	1	9/7/07	9/7/07	STRAY	10/15/07	EUTH	39	39	3
CAT	A052755	1	6/1/07	7/1/07	STRAY	7/9/07	EUTH	39	9	3
DOG	A056970	1	3/26/08	3/26/08	STRAY	5/3/08	EUTH	39	39	3
CAT	A054464	1	8/31/07	8/31/07	STRAY	10/9/07	EUTH	40	40	3
CAT	A054465	1	8/31/07	8/31/07	STRAY	10/9/07	EUTH	40	40	3
CAT	A054662	1	9/12/07	9/12/07	STRAY	10/21/07	EUTH	40	40	3
DOG	A054715	1	9/15/07	9/15/07	STRAY	10/24/07	EUTH	40	40	3

DOG	A055715	1	11/30/07	11/30/07	STRAY	1/8/08	EUTH	40	40	3
DOG	A055796	1	12/11/07	12/11/07	STRAY	1/19/08	EUTH	40	40	3
CAT	A053434	1	7/6/07	7/6/07	STRAY	8/15/07	EUTH	41	41	3
CAT	A053435	1	7/6/07	7/6/07	STRAY	8/15/07	EUTH	41	41	3
CAT	A053933	1	7/27/07	7/27/07	STRAY	9/5/07	EUTH	41	41	3
CAT	A053934	1	7/27/07	7/27/07	STRAY	9/5/07	EUTH	41	41	3
CAT	A053935	1	7/27/07	7/27/07	STRAY	9/5/07	EUTH	41	41	3
CAT	A052886	1	6/8/07	7/1/07	STRAY	7/18/07	EUTH	41	18	3
CAT	A052887	1	6/8/07	7/1/07	STRAY	7/18/07	EUTH	41	18	3
CAT	A052888	1	6/8/07	7/1/07	STRAY	7/18/07	EUTH	41	18	3
DOG	A053544	1	7/12/07	7/12/07	STRAY	8/21/07	EUTH	41	41	3
DOG	A056092	1	1/9/08	1/9/08	STRAY	2/18/08	EUTH	41	41	3
DOG	A057017	1	3/31/08	3/31/08	STRAY	5/10/08	EUTH	41	41	3
CAT	A054272	1	8/18/07	8/18/07	STRAY	9/28/07	EUTH	42	42	3
CAT	A054290	1	8/21/07	8/21/07	STRAY	10/1/07	EUTH	42	42	3
CAT	A054299	1	8/21/07	8/21/07	STRAY	10/1/07	EUTH	42	42	3
CAT	A054300	1	8/21/07	8/21/07	STRAY	10/1/07	EUTH	42	42	3
CAT	A054301	1	8/21/07	8/21/07	STRAY	10/1/07	EUTH	42	42	3
DOG	A054991	1	10/6/07	10/6/07	STRAY	11/16/07	EUTH	42	42	3
DOG	A057449	1	4/30/08	4/30/08	STRAY	6/10/08	EUTH	42	42	3
CAT	A054418	1	8/28/07	8/28/07	STRAY	10/9/07	EUTH	43	43	3
CAT	A055237	1	10/24/07	10/24/07	STRAY	12/5/07	EUTH	43	43	3
CAT	A056395	1	2/9/08	2/9/08	STRAY	3/22/08	EUTH	43	43	3
CAT	A056966	1	3/26/08	3/26/08	STRAY	5/7/08	EUTH	43	43	3
CAT	A052958	1	6/12/07	7/1/07	STRAY	7/24/07	EUTH	43	24	3
DOG	A056335	1	2/1/08	2/1/08	STRAY	3/14/08	EUTH	43	43	3
DOG	A056446	1	2/14/08	2/14/08	STRAY	3/28/08	EUTH	44	44	3
CAT	A053481	1	7/8/07	7/8/07	STRAY	8/21/07	EUTH	45	45	3
CAT	A054594	1	9/7/07	9/7/07	STRAY	10/21/07	EUTH	45	45	3
DOG	A055095	1	10/13/07	10/13/07	STRAY	11/26/07	EUTH	45	45	3
DOG	A056828	1	3/13/08	3/13/08	STRAY	4/26/08	EUTH	45	45	3
CAT	A052749	1	6/1/07	7/1/07	STRAY	7/16/07	EUTH	46	16	3
CAT	A052581	1	5/25/07	7/1/07	STRAY	7/9/07	EUTH	46	9	3
DOG	A055615	1	11/20/07	11/20/07	STRAY	1/4/08	EUTH	46	46	3
DOG	A044280	1	3/1/08	3/1/08	CONFISCATE	4/16/08	EUTH	47	47	3
CAT	A053671	1	7/18/07	7/18/07	STRAY	9/2/07	EUTH	47	47	3
CAT	A054230	1	8/16/07	8/16/07	STRAY	10/1/07	EUTH	47	47	3
CAT	A054344	1	8/24/07	8/24/07	STRAY	10/9/07	EUTH	47	47	3
CAT	A053857	1	7/26/07	7/26/07	STRAY	9/11/07	EUTH	48	48	3
CAT	A053859	1	7/26/07	7/26/07	STRAY	9/11/07	EUTH	48	48	3
CAT	A053860	1	7/26/07	7/26/07	STRAY	9/11/07	EUTH	48	48	3
CAT	A052666	1	5/29/07	7/1/07	STRAY	7/16/07	EUTH	49	16	3
DOG	A054757	1	9/18/07	9/18/07	STRAY	11/5/07	EUTH	49	49	3
DOG	A055031	1	10/9/07	10/9/07	STRAY	11/26/07	EUTH	49	49	3
DOG	A057220	1	4/14/08	4/14/08	STRAY	6/1/08	EUTH	49	49	3
CAT	A053679	1	7/18/07	7/18/07	STRAY	9/5/07	EUTH	50	50	3
CAT	A053680	1	7/18/07	7/18/07	STRAY	9/5/07	EUTH	50	50	3
DOG	A052732	1	5/31/07	7/1/07	STRAY	7/19/07	EUTH	50	19	3
DOG	A053513	1	7/10/07	7/10/07	STRAY	8/29/07	EUTH	51	51	3
DOG	A053606	1	7/15/07	7/15/07	STRAY	9/3/07	EUTH	51	51	3
DOG	A055946	1	12/27/07	12/27/07	STRAY	2/15/08	EUTH	51	51	3
DOG	A056417	1	2/12/08	2/12/08	CONFISCATE	4/3/08	EUTH	52	52	3
CAT	A053635	1	7/16/07	7/16/07	STRAY	9/5/07	EUTH	52	52	3
CAT	A053637	1	7/16/07	7/16/07	STRAY	9/5/07	EUTH	52	52	3
DOG	A055487	1	11/14/07	11/14/07	STRAY	1/4/08	EUTH	52	52	3
DOG	A054499	1	9/1/07	9/1/07	STRAY	10/23/07	EUTH	53	53	3
DOG	A056054	1	1/7/08	1/7/08	CONFISCATE	2/29/08	EUTH	54	54	3
DOG	A056055	1	1/7/08	1/7/08	CONFISCATE	2/29/08	EUTH	54	54	3
CAT	A054248	1	8/17/07	8/17/07	STRAY	10/9/07	EUTH	54	54	3
CAT	A054434	1	8/29/07	8/29/07	STRAY	10/21/07	EUTH	54	54	3
CAT	A054435	1	8/29/07	8/29/07	STRAY	10/21/07	EUTH	54	54	3
CAT	A054437	1	8/29/07	8/29/07	STRAY	10/21/07	EUTH	54	54	3
CAT	A055090	1	10/13/07	10/13/07	STRAY	12/5/07	EUTH	54	54	3
CAT	A055094	1	10/13/07	10/13/07	STRAY	12/5/07	EUTH	54	54	3
DOG	A052384	1	5/16/07	7/1/07	STRAY	7/8/07	EUTH	54	8	3
CAT	A054073	1	8/5/07	8/5/07	STRAY	9/29/07	EUTH	56	56	3
DOG	A053490	1	7/9/07	7/9/07	STRAY	9/3/07	EUTH	57	57	3
CAT	A053717	1	7/16/07	7/16/07	STRAY	9/11/07	EUTH	58	58	3
CAT	A053719	1	7/16/07	7/16/07	STRAY	9/11/07	EUTH	58	58	3
CAT	A052696	1	5/30/07	7/1/07	STRAY	7/26/07	EUTH	58	26	3
CAT	A052698	1	5/30/07	7/1/07	STRAY	7/26/07	EUTH	58	26	3
DOG	A055406	1	11/8/07	11/8/07	STRAY	1/4/08	EUTH	58	58	3
DOG	A054694	1	5/2/08	5/2/08	CONFISCATE	6/29/08	EUTH	59	59	3
CAT	A055445	1	11/10/07	11/10/07	STRAY	1/7/08	EUTH	59	59	3
DOG	A057024	1	3/24/08	3/24/08	STRAY	5/21/08	EUTH	59	59	3
CAT	A052236	1	5/9/07	7/1/07	CONFISCATE	7/8/07	EUTH	61	8	3
DOG	A055078	1	10/12/07	10/12/07	STRAY	12/11/07	EUTH	61	61	3
DOG	A055099	1	10/13/07	10/13/07	STRAY	12/12/07	EUTH	61	61	3
DOG	A056295	1	1/27/08	1/27/08	STRAY	3/27/08	EUTH	61	61	3
DOG	A052347	1	5/15/07	7/1/07	STRAY	7/14/07	EUTH	61	14	3
CAT	A056992	1	3/28/08	3/28/08	STRAY	5/28/08	EUTH	62	62	3
DOG	A053365	1	7/3/07	7/3/07	STRAY	9/2/07	EUTH	62	62	3
DOG	A053686	1	11/8/07	11/8/07	STRAY	1/8/08	EUTH	62	62	3
DOG	A055395	1	11/8/07	11/8/07	STRAY	1/8/08	EUTH	62	62	3
DOG	A053208	1	6/26/07	7/1/07	STRAY	8/26/07	EUTH	62	57	3
CAT	A053910	1	7/28/07	7/28/07	STRAY	9/28/07	EUTH	63	63	3
CAT	A052380	1	5/15/07	7/1/07	STRAY	7/16/07	EUTH	63	16	3
CAT	A052381	1	5/15/07	7/1/07	STRAY	7/16/07	EUTH	63	16	3
DOG	A051737	1	6/27/07	7/1/07	CONFISCATE	8/29/07	EUTH	64	60	3
CAT	A054949	1	10/3/07	10/3/07	STRAY	12/5/07	EUTH	64	64	3
DOG	A054066	1	8/4/07	8/4/07	STRAY	10/6/07	EUTH	64	64	3
DOG	A055328	1	11/2/07	11/2/07	STRAY	1/4/08	EUTH	64	64	3
DOG	A056321	1	1/31/08	1/31/08	STRAY	4/3/08	EUTH	64	64	3
CAT	A053850	1	7/26/07	7/26/07	STRAY	9/28/07	EUTH	65	65	3
CAT	A053892	1	7/26/07	7/26/07	STRAY	9/28/07	EUTH	65	65	3
CAT	A054926	1	10/2/07	10/2/07	STRAY	12/5/07	EUTH	65	65	3
DOG	A056261	1	1/23/08	1/23/08	STRAY	3/28/08	EUTH	66	66	3
CAT	A053811	1	7/24/07	7/24/07	STRAY	9/28/07	EUTH	67	67	3

CAT	A053812	1	7/24/07	7/24/07	STRAY	9/28/07	EUTH	67	67	3
CAT	A057298	1	4/21/08	4/21/08	STRAY	6/26/08	EUTH	67	67	3
CAT	A052370	1	5/15/07	7/1/07	STRAY	7/20/07	EUTH	67	20	3
DOG	A056308	1	1/29/08	1/29/08	STRAY	4/4/08	EUTH	67	67	3
DOG	A054366	1	8/25/07	8/25/07	STRAY	10/31/07	EUTH	68	68	3
DOG	A056727	1	3/4/08	3/4/08	STRAY	5/11/08	EUTH	69	69	3
CAT	A053676	1	7/18/07	7/18/07	STRAY	9/25/07	EUTH	70	70	3
CAT	A053748	1	7/21/07	7/21/07	STRAY	9/28/07	EUTH	70	70	3
CAT	A053749	1	7/21/07	7/21/07	STRAY	9/28/07	EUTH	70	70	3
CAT	A052382	1	5/16/07	7/1/07	STRAY	7/24/07	EUTH	70	24	3
DOG	A056574	1	2/20/08	2/20/08	CONFISCATE	4/30/08	EUTH	71	71	3
CAT	A052343	1	5/15/07	7/1/07	STRAY	7/24/07	EUTH	71	24	3
DOG	A056006	1	1/2/08	1/2/08	STRAY	3/12/08	EUTH	71	71	3
DOG	A054631	1	9/10/07	9/10/07	STRAY	11/20/07	EUTH	72	72	3
CAT	A052371	1	5/15/07	7/1/07	STRAY	7/26/07	EUTH	73	26	3
CAT	A052372	1	5/15/07	7/1/07	STRAY	7/26/07	EUTH	73	26	3
CAT	A054517	1	9/4/07	9/4/07	STRAY	11/16/07	EUTH	74	74	3
DOG	A051972	1	4/24/07	7/1/07	STRAY	7/6/07	EUTH	74	6	3
CAT	A053929	1	7/27/07	7/27/07	STRAY	10/9/07	EUTH	75	75	3
CAT	A052315	1	5/12/07	7/1/07	STRAY	7/26/07	EUTH	76	26	3
CAT	A052316	1	5/12/07	7/1/07	STRAY	7/26/07	EUTH	76	26	3
CAT	A054245	1	8/15/07	8/15/07	STRAY	10/30/07	EUTH	77	77	3
CAT	A053703	1	7/20/07	7/20/07	STRAY	10/6/07	EUTH	79	79	3
CAT	A054595	1	9/7/07	9/7/07	STRAY	11/24/07	EUTH	79	79	3
CAT	A054392	1	8/27/07	8/27/07	STRAY	11/14/07	EUTH	80	80	3
DOG	A054474	1	9/1/07	9/1/07	STRAY	11/20/07	EUTH	81	81	3
CAT	A056779	1	3/8/08	3/8/08	STRAY	5/28/08	EUTH	82	82	3
DOG	A055883	1	12/19/07	12/19/07	STRAY	3/10/08	EUTH	83	83	3
DOG	A054994	1	10/6/07	10/6/07	STRAY	12/29/07	EUTH	85	85	3
DOG	A056649	1	2/28/08	2/28/08	STRAY	5/22/08	EUTH	85	85	3
DOG	A057111	1	4/6/08	4/6/08	STRAY	6/29/08	EUTH	85	85	3
CAT	A051820	1	4/13/07	7/1/07	STRAY	7/8/07	EUTH	87	8	3
CAT	A051927	1	4/21/07	7/1/07	STRAY	7/18/07	EUTH	89	18	3
CAT	A052366	1	5/15/07	7/1/07	STRAY	8/12/07	EUTH	90	43	3
CAT	A051888	1	4/18/07	7/1/07	STRAY	7/16/07	EUTH	90	16	3
DOG	A056773	1	3/8/08	3/8/08	STRAY	6/9/08	EUTH	94	94	3
CAT	A053404	1	7/5/07	7/5/07	STRAY	10/9/07	EUTH	97	97	3
DOG	A056647	1	2/28/08	2/28/08	STRAY	6/5/08	EUTH	99	99	3
CAT	A052272	1	5/10/07	7/1/07	STRAY	8/21/07	EUTH	104	52	3
DOG	A056580	1	2/21/08	2/21/08	STRAY	6/5/08	EUTH	106	106	3
CAT	A053932	1	7/27/07	7/27/07	STRAY	11/14/07	EUTH	111	111	3
DOG	A052875	1	6/8/07	7/1/07	STRAY	9/27/07	EUTH	112	89	3
CAT	A053066	1	6/19/07	7/1/07	STRAY	10/9/07	EUTH	113	101	3
CAT	A053067	1	6/19/07	7/1/07	STRAY	10/9/07	EUTH	113	101	3
DOG	A055917	1	12/21/07	12/21/07	STRAY	4/16/08	EUTH	118	118	3
DOG	A045314	1	3/6/07	7/1/07	CONFISCATE	7/4/07	EUTH	121	4	3
CAT	A052767	1	6/2/07	7/1/07	STRAY	10/9/07	EUTH	130	101	3

**Care and Maintenance - Eligible Other Animals**

- 1 That die during the increased holding period (die on day 2, 3, 4, 5, and 6) or
- 2 are ultimately euthanized (euthanized after the holding period: day 7, 8, and on)

(COUNT of I)

39

1.4.3

Animal Type	Animal ID	Total # of animals under ID	Intake-Date	Intake-Date Revised by Auditor	Type-How Animal Came in to Shelter	Outcome-Date	Type-Final Outcome of the Animal	Total Days Impounded	Total Days Impounded Revised by Auditor	Eligible Days Chameleon Generated	Auditor Questions about Data
(e)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	J = (g)-(e)+1	(k)	
OTHER	A056488	1	2/6/08	2/6/08	STRAY	2/7/08	DIED	2	2	0	
OTHER	A054463	1	8/31/07	8/31/07	STRAY	9/6/07	EUTH	7	7	3	
OTHER	A053768	1	7/22/07	7/22/07	STRAY	7/30/07	EUTH	9	9	3	
OTHER	A055209	1	10/20/07	10/20/07	STRAY	10/28/07	EUTH	9	9	3	
OTHER	A053744	1	7/21/07	7/21/07	STRAY	7/30/07	EUTH	10	10	3	
OTHER	A053738	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053739	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053740	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053741	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053742	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053743	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053745	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053746	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053747	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053750	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053751	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053752	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053753	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053754	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053755	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053757	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053758	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053759	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053760	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A053761	1	7/21/07	7/21/07	STRAY	8/1/07	EUTH	12	12	3	
OTHER	A054078	1	8/6/07	8/6/07	STRAY	8/17/07	EUTH	12	12	3	
OTHER	A053196	1	6/25/07	7/1/07	STRAY	7/12/07	EUTH	18	12	3	
OTHER	A055486	1	11/14/07	11/14/07	STRAY	12/3/07	EUTH	20	20	3	
OTHER	A054077	1	8/6/07	8/6/07	STRAY	8/28/07	EUTH	23	23	3	
OTHER	A056341	1	2/2/08	2/2/08	STRAY	2/24/08	EUTH	23	23	3	
OTHER	A053539	1	7/12/07	7/12/07	STRAY	8/5/07	EUTH	25	25	3	
OTHER	A056273	1	1/24/08	1/24/08	STRAY	2/24/08	EUTH	32	32	3	
OTHER	A054756	1	9/18/07	9/18/07	STRAY	10/21/07	EUTH	34	34	3	
OTHER	A054048	1	8/2/07	8/2/07	STRAY	9/5/07	EUTH	35	35	3	
OTHER	A054049	1	8/2/07	8/2/07	STRAY	9/5/07	EUTH	35	35	3	
OTHER	A054466	1	8/31/07	8/31/07	STRAY	10/31/07	EUTH	62	62	3	
OTHER	A051997	1	4/25/07	7/1/07	STRAY	8/28/07	EUTH	126	59	3	
OTHER	A052274	1	5/10/07	7/1/07	STRAY	10/10/07	EUTH	154	102	3	
OTHER	A052105	1	5/1/07	7/1/07	STRAY	10/10/07	EUTH	163	102	3	

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On September 26, 2016, I served the:

**SCO Late Comments on the Draft Proposed Decision**

*Animal Adoption*, 11-9811-I-01

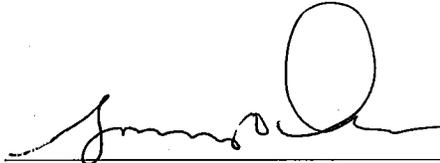
Civil Code Sections 1834 and 1846; Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003; As Added or Amended by Statutes 1998, Chapter 752 (SB 1785)

Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003; 2005-2006, 2006-2007, and 2007-2008

City of Hayward, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on September 26, 2016 at Sacramento, California.



Lorenzo Duran Jr.  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 9/14/16

**Claim Number:** 11-9811-I-01

**Matter:** Animal Adoption

**Claimant:** City of Hayward

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE TEST CLAIM:

Civil Code Sections 18 15, 18 16, 1834, 1834.4, 1845, 1846, 1847, and 2080;  
Food and Agricultural Code Sections 17005, 17006, 31108, 31752, 31752.5, 31753, 31754, 32001, and 32003;  
Penal Code Sections 597.1 and 599d; and  
Business and Professions Code Section 4855,

As Added or Amended by Statutes of 1978, Chapter 13 14; and Statutes of 1998, Chapter 752; and

California Code of Regulations, Title 16, Division 20, Article 4, Section 203 1 (Renumbered 2032.3 on May 25, 2000); and

Filed on December 22, 1998;

By the County of Los Angeles, City of Lindsay, County of Tulare, County of Fresno, and Southeast Area Animal Control Authority, Claimants.

NO. CSM 98-TC-11

*Animal Adoption*

STATEMENT OF DECISION  
PURSUANT TO GOVERNMENT  
CODE SECTION 17500 ET SEQ.;  
TITLE 2, CALIFORNIA CODE OF  
REGULATIONS, DIVISION 2,  
CHAPTER 2.5, ARTICLE 7

(Adopted on January 25, 2001)

STATEMENT OF DECISION

The attached Statement of Decision of the Commission on State Mandates is hereby adopted in the above-entitled matter.

This Decision shall become effective on February 2, 2001.



Paula Higashi, Executive Director

**BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA**

**IN RE TEST CLAIM:**

Civil Code Sections 1815, 1816, 1834, 1834.4, 1845, 1846, 1847, and 2080;  
Food and Agricultural Code Sections 17005, 17006, 31108, 31752, 31752.5, 31753, 31754, 32001, and 32003;  
Penal Code Sections 597.1 and 599d; and  
Business and Professions Code Section 4855,

As Added or Amended by Statutes of 1978, Chapter 1314; and Statutes of 1998, Chapter 752; and

California Code of Regulations, Title 16, Division 20, Article 4, Section 2031 (Renumbered 2032.3 on May 25, 2000); and

Filed on December 22, 1998;

By the County of Los Angeles, City of Lindsay, County of Tulare, County of Fresno, and Southeast Area Animal Control Authority, Claimants.

NO. CSM 98-TC-11

*Animal Adoption*

**STATEMENT OF DECISION  
PURSUANT TO GOVERNMENT  
CODE SECTION 17500 ET SEQ.;  
TITLE 2, CALIFORNIA CODE OF  
REGULATIONS, DIVISION 2,  
CHAPTER 2.5, ARTICLE 7**

(Adopted on January 25, 2001)

**STATEMENT OF DECISION**

On October 26, 2000, and November 30, 2000, the Commission on State Mandates (Commission) heard this test claim during regularly scheduled hearings.

At the October 26, 2000 hearing, Mr. Leonard Kaye appeared for the County of Los Angeles. Dr. Dennis Davis, Animal Care and Control Department, Lancaster Shelter, and Mr. Robert Ballenger, Senior Manager, Animal Care and Control Department, appeared as witnesses for the County of Los Angeles. Mr. Allan Burdick and Ms. Pam Stone appeared for the City of Lindsay and County of Tulare. Lt. Ramon Figueroa, Department of Public Safety, appeared as a witness for the City of Lindsay. Ms. Pat Claerbout appeared for the Southeast Area Animal Control Authority. Ms. Meg Halloran, Deputy Attorney General, and Mr. James Apps appeared for the Department of Finance.

At the October 26, 2000 hearing, the Commission received public testimony from the following persons: Mr. Richard Ward, State Humane Association of California; Ms. Dolores Keyes, Coastal Animal Services Authority; Mr. Greg Foss, County of Mendocino; Ms. Lois Newman, The Cat and Dog Rescue Association of California; Ms. Patricia Wilcox, California Animal Control Directors Association; Ms. Kate Neiswender, on behalf of Senator Tom Hayden, author of SB 1785; Dr. Dena Mangiamele and Mr. John Humphrey, County of San Diego; Ms. Virginia Handley , The Fund for Animals; Mr. Mike Ross, Contra Costa County; Ms. Teri Barnato, Association of Veterinarians for Animal Rights; and Mr. Howard J. Davies, Mariposa County Sheriff’s Department. In addition, a statement prepared by Ms. Taimie L. Bryant was read into the record by Ms. Kate Neiswender.

At the November 30, 2000, hearing, Mr. Leonard Kaye and Mr. Robert Ballenger appeared for the County of Los Angeles. Mr. Allan Burdick and Ms. Pam Stone appeared for the City of Lindsay and the County of Tulare. Mr. Hiren Patel, Deputy Attorney General, and Mr. James Apps appeared for the Department of Finance.

At the hearings, oral and documentary evidence was introduced, the test claim was submitted, and the vote was taken.

The law applicable to the Commission’s determination of a reimbursable state mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 and following, and related case law.

The Commission, by a vote of 5 to 2, partially approved this test claim.

## **BACKGROUND**

### Test Claim Legislation

In 1998, the Legislature enacted Senate Bill 1785 (Stray Animals) in an attempt to end the euthanasia of adoptable and treatable stray animals by the year 2010. The test claim legislation expressly identifies the state policy that “no adoptable animal should be euthanized if it can be adopted into a suitable home” and that “no treatable animal should be euthanized.”<sup>1</sup> Thus, the test claim legislation provides, in part, that:

- ⌘ The required holding period for stray animals is increased from three days, to four to six business days as specified.’ Stray animals shall be held for owner redemption during the first three days of the holding period. If the owner has not redeemed the stray animal within the first three days, the animal shall be available for redemption or adoption during the remainder of the holding period;
- ⌘ The stray animal shall be released to a nonprofit animal rescue or adoption organization if requested by the organization prior to the scheduled euthanization of that animal. In addition to the required spay or neuter deposit, the pound or shelter has the authority to assess a fee, not to exceed the standard adoption fee, for animals released;

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<sup>1</sup> See, Civil Code section 1834.4; Food and Agriculture Code section 17005; and Penal Code section 599d.

<sup>2</sup> The stray animals subject to this legislation include dogs, cats, rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property.

- ⊘ Shelter personnel are required to verify the temperament of an apparent feral cat by using a “standardized protocol” to determine if the cat is truly feral, or simply a frightened or difficult tame cat. If the cat is determined to be tame, then the cat is required to be held for the entire holding period. If the cat is truly feral, the cat may be euthanized or relinquished to a nonprofit animal adoption organization after the first three days of the holding period;
- ⊘ Animals that are relinquished to a pound or shelter by the purported owner shall be held for two full business days, not including the day of impoundment. The animal shall be available for owner redemption on the first day, and shall be available for owner redemption or adoption on the second day. After the second required day, the animal may be held longer, euthanized, or relinquished to a nonprofit animal adoption organization;
- ⊘ Public entities and private entities that contract with a public entity have the “mandatory duty” to maintain lost and found lists and other information to aid owners of lost pets;
- ⊘ All public pounds and private shelters shall keep and maintain accurate records for three years on each animal taken up, medically treated, and impounded; and
- ⊘ Impounded animals shall receive “necessary and prompt veterinary care.”

On October 2, 2000, the claimants amended their test claim to include Business and Professions Code section 4855, enacted in 1978, and section 2032.3 of the regulations issued by the California Veterinary Medical Board. These provisions require all veterinarians to keep a written record of all animals receiving veterinary services for a minimum of three years.

### History

In 1981, the Board of Control approved a test claim filed by the County of Fresno on legislation requiring a 72-hour holding period prior to the euthanasia of stray cats (*Detention of Stray Cats*, SB 90-3948).<sup>3</sup> The Parameters and Guidelines adopted by the Board of Control authorized reimbursement for the one-time costs of building modification; feeding, water and litter receptacles; and additional cages. The Parameters and Guidelines also authorized reimbursement for ongoing personnel activities, and the purchase of food, litter and cleaning supplies. Except for the County of Los Angeles, all cities and counties were eligible for reimbursement. The County of Los Angeles sponsored the “stray cat” legislation and, thus, was not entitled to reimbursement under the former Revenue and Taxation Code. In 1982, the Board of Control adopted a statewide cost estimate. However, the Legislature elected not to fund the mandate in 1984.<sup>4</sup>

### Claimants’ Position

The claimants contend that the test claim legislation constitutes a reimbursable state mandated program pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514. The claimants are requesting reimbursement for the initial costs to obtain

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<sup>3</sup> Food and Agriculture Code section 31752, as added by Statutes of 1980, Chapter 1060.

<sup>4</sup> Statutes of 1984, Chapter 268.

new and additional facilities, to develop new policies and procedures, and to develop new protocols such as the one required for feral cats. The claimants are also requesting continuing costs to maintain records; provide veterinary services; provide services to animals, other than dogs and cats; and costs resulting from the increased holding period.

On October 2, 2000, the claimants filed a response to the Draft Staff Analysis clarifying that they are seeking reimbursement for the following activities: construction of cat housing; construction of isolation/treatment facilities; construction of additional kennel buildings; extra kennel staffing; lost and found staffing; additional medical personnel; medical equipment and supplies; emergency treatment costs; and additional administrative costs. The County of Los Angeles estimates their initial costs to implement the program at \$5,762,662.

#### Department of Finance Position

The Department contends that the test claim should be denied. The Department argues that the test claim legislation imposes animal control activities on both public and private sector entities. Therefore, although the test claim legislation may result in additional costs to local agencies, those costs are not reimbursable because they are not unique to local government. The Department further states the duty imposed on local agencies to accept and care for lost or abandoned animals is not a new duty and, thus, does not constitute a new program or higher level of service. Finally, the Department contends that no reimbursement is required since there are no costs mandated by the state pursuant to Government Code section 17556, subdivisions (d) and (e).

#### Position of Interested Party, City of Fortuna

The City of Fortuna contends that the test claim legislation constitutes a reimbursable state mandated program by increasing the length of time animals can be held before they are euthanized, by adding new requirements related to adoption services, and by adding new requirements related to veterinary care. The City contends that the test claim legislation increased the cost of its animal control program by 284 percent.

#### Position of Interested Party, County of Mariposa

Howard Davies, assistant sheriff of Mariposa County, testified that the test claim legislation has resulted in increased costs in the form of housing animals, building a new facility, and increased staffing. He further testified that the four to six business-day holding period required by the test claim legislation essentially forces agencies to hold animals for six or seven days, when taking weekends into account.

#### Position of Interested Parties, Counties of San Diego, Fresno, and Mendocino

The Counties of San Diego, Fresno, Mendocino, and Contra Costa contend that the test claim legislation constitutes a reimbursable state mandated program. Both counties filed comments on the Draft Staff Analysis. The Counties of San Diego and Contra Costa contend that local agencies are required by the test claim legislation to provide “new” veterinary care services. The County of San Diego further contends that local agencies are required to perform new activities related to the seizure of animals. The County of Fresno filed comments, and Greg

Foss of the County of Mendocino provided testimony, clarifying the list of offsetting savings to be included in the parameters and guidelines.

Position of Interested Person, Senator Tom Havden, Author of SB 1785

Kate Neiswender, staff to Senator Tom Hayden, testified that the test claim legislation does not impose a reimbursable state mandated program. The test claim legislation seeks to increase adoptions and reduce the rate, and costs, of killing animals. If all of the pieces of the test claim legislation are fully implemented, there is a net effect of no new costs.

Position of Interested Person, Taimie L. Bryant, Ph.D., J.D.

Ms. Bryant is a Professor of Law at UCLA Law School. She assisted in the design and drafting of the test claim legislation at the request of Senator Tom Hayden. She teaches a course entitled “Animals and the Law,” which has been offered at UCLA each academic year since 1995. She is also the faculty sponsor for the UCLA Animal Welfare Association.

Ms. Bryant contends that this test claim should be denied. Ms. Bryant argues that the test claim legislation applies to both public and private entities and, thus, is not unique to local government pursuant to the court’s holding in *County of Los Angeles v. State of California*.<sup>5</sup> She further contends that the test claim legislation authorizes local agencies to assess fees sufficient to pay for the mandated program and that the legislation “has no net negative financial impact on local government.” Therefore, Ms. Bryant contends that no reimbursement is required since there are no costs mandated by the state pursuant to Government Code section 17556, subdivisions (d) and (e).

Position of Other Interested Persons

Virginia Handley of the Fund for Animals, Inc., contends that the test claim legislation constitutes a reimbursable state-mandated program. Ms. Handley filed comments on the Draft Staff Analysis supporting reimbursement for the entire holding period, for owner relinquished animals, and for increased veterinary care.

Lois Newman, founder and president of The Cat and Dog Rescue, states that the test claim legislation is cost-effective. Ms. Newman contends that the claimants’ argument that the costs resulting from the test claim legislation are substantial is without merit. She further argues that some local agencies decided to expend monies for capital improvements before the test claim legislation was enacted and, thus, there is no proof that the test claim legislation resulted in costs mandated by the state.

The San Francisco Society for the Prevention of Cruelty to Animals (SPCA) states that it entered into a partnership called the “Adoption Pact” with the San Francisco Animal Care and Control Department in 1994. Several provisions and incentives provided in the Adoption Pact were written into the test claim legislation. The San Francisco SPCA contends that the test claim legislation is cost-effective and can be accomplished on a revenue-neutral or revenue-positive basis without expenditures for new facilities or increased space.

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<sup>5</sup> *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46.

B. Robert Timone, Executive Director for the Haven Humane Society, states that the test claim legislation imposes a reimbursable state mandated program by increasing civil and criminal liability, by severely increasing mandatory shelter retention time for stray and owner released animals, and by subjecting animal sheltering agencies to open-ended veterinary medical expenses. The Haven Humane Society has contracted with the City of Redding for 15 years and can no longer provide animal care services as a result of the test claim legislation.

Jeffrey E. Zinder filed comments on behalf of Animal Issues Movement (a Los Angeles/Orange County nonprofit organization) and United Activists for Animal Rights (a Riverside County nonprofit organization) contending that the test claim legislation constitutes a reimbursable state mandated program. Mr. Zinder filed comments on the Draft Staff Analysis contending that veterinary care and care and treatment for owner-relinquished animals are reimbursable activities.<sup>6</sup>

Richard Ward of the State Humane Association of California contends that the test claim legislation constitutes a reimbursable state mandated program and supports the positions of the County of San Diego, Mr. Jeffrey Zinder, and the claimants.

Dolores Keyes of the Coastal Animal Services Authority, a small shelter providing animal care services for the cities of Dana Pointe and San Clemente, testified that she has seen a definite fiscal impact that includes higher veterinarian costs, higher staffing costs, and new in-house services as a result of the test claim legislation.

Patricia Wilcox of the California Animal Control Directors Association testified that the test claim legislation has resulted in increased costs for medical care for lost, stray, abandoned, and relinquished animals.

Teri Barnato of the Association of Veterinarians for Animal Rights testified that veterinary care is not a new activity imposed by the test claim legislation since prior law required care and treatment for stray and abandoned animals. She testified that many shelters have increased their veterinary care, not because of the test claim legislation, but as a result of public pressure.

## **FINDINGS**

In order for a statute to impose a reimbursable state mandated program under article XIII B, section 6 of the California Constitution and Government Code section 17514, the statutory language must direct or obligate an activity or task upon local governmental agencies. If the statutory language does not mandate or require local agencies to perform a task, then compliance with the test claim statute is within the discretion of the local agency and a reimbursable state mandated program does not exist.

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<sup>6</sup> The comments filed by Yvonne Hunter of the League of California Cities and the comments filed by the Animal Care and Control Department of the City and County of San Francisco are helpful in providing background information. However, these comments do not address the issue before the Commission as to whether the test claim legislation imposes a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

In addition, the required activity or task must constitute a new program or create an increased or higher level of service over the former required level of service. The California Supreme Court has defined the word “program” subject to article XIII B, section 6, of the California Constitution as a program that carries out the governmental function of providing a service to the public, or laws which, to implement a state policy, impose unique requirements on local governments and do not apply generally to all residents and entities in the state. To determine if the “program” is new or imposes a higher level of service, a comparison must be made between the test claim legislation and the legal requirements in effect immediately before the enactment of the test claim legislation. Finally, the new program or increased level of service must impose “costs mandated by the state.”<sup>7</sup>

This test claim presents the following issues:

- ⌘ Is the test claim legislation subject to article XIII B, section 6 of the California Constitution?
- ⌘ Does the test claim legislation impose a new program or higher level of service on local agencies within the meaning of article XIII B, section 6 of the California Constitution?
- ⌘ Does the test claim legislation impose “costs mandated by the state” within the meaning of Government Code sections 17514 and 17556?

The Commission also addresses a fourth issue raised by the claimants and interested party, County of San Diego, pertaining to seized ‘animals under Penal Code section 597.1:

- ⌘ Do the activities imposed by Penal Code section 597.1, relating to the seizure of animals, constitute a reimbursable state mandated program pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514?

These issues are addressed below.

**Issue 1: Is the test claim legislation subject to article XIII B, section 6 of the California Constitution?**

In order for the test claim legislation to be subject to article XIII B, section 6 of the California Constitution, the legislation must constitute a “program.” The California Supreme Court, in *the case of County of Los Angeles v. State of California*, defined the word “program” within the meaning of article XIII B, section 6 as a program that carries out the governmental function of providing a service to the public, *or* laws which, to implement a state policy, impose unique requirements on local governments and do not apply generally to all residents and entities in the state. Only one of these findings is necessary to trigger the applicability of article XIII B, section 6.<sup>9</sup>

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<sup>7</sup> Article XIII B, section 6 of the California Constitution; County of *Los Angeles v. State of California*, *supra*, 43 Cal.3d at 56; *Carmel Valley Fire Protection Dist. v. State of California* (1987) 190 Cal.App.3d 521, 537; *City of Sacramento v. State of California* (1990) 50 Cal.3d 51, 66; *Lucia Mar Unified School Dist. v. Honig* (1988) 44 Cal.3d 830, 835; Government Code section 17514.

<sup>8</sup> *County of Los Angeles*, *supra*, 43 Cal.3d 46, 56.

<sup>9</sup> *Carmel Valley Fire Protection Dist.*, *supra*, 190 Cal.App.3d at 537.

The Commission analyzes this issue in two parts. The first part addresses Senate Bill 1785, the stray animal legislation. The second part addresses the provisions added to the test claim by the claimants' test claim amendment; namely, Business and Professions Code section 4855 and section 2032.3 of the California Veterinary Medical Board's regulations.

### Senate Bill 1785 – Stray Animals

Both the Department of Finance and Ms. Bryant contend that the test claim legislation on stray animals is not subject to article XIII B, section 6 of the California Constitution because the animal control activities required by the test claim legislation are not unique to local government. With the exception of posting lost and found lists, it is their position that the test claim activities are imposed on both public and private shelters.

The claimants disagree and contend that the test claim legislation is subject to article XIII B, section 6 of the California Constitution. The claimants argue that the Legislature has imposed a **duty** on local government to provide animal services in the state pursuant to Penal Code sections 597f and 597.1, Food and Agriculture Code section 31105, and Health and Safety Code section 121690, subdivision (e). Private animal shelters do not have similar duties and can refuse to accept a stray animal. Therefore, the claimants contend that the test claim legislation is unique to local government. The claimants also argue that the test claim legislation provides a service to the public and, thus, the test claim legislation qualifies as a program under article XIII B, section 6 of the California Constitution.

For the reasons stated below, the Commission finds that the test claim legislation constitutes a “program” within the meaning of article XIII B, section 6 of the California Constitution.

The purpose of the test claim legislation is to carry out the “state policy” that no adoptable animal should be euthanized if it can be adopted into a suitable home and that no treatable animal should be **euthanized**.<sup>10</sup> In this respect, the test claim legislation does impose duties on both public and private animal shelters. In Section 1 of the test claim legislation, the Legislature declared that “public and private shelters and humane organizations share a common purpose in saving animals’ lives” and that “public and private shelters and humane organizations should work together to end euthanasia of adoptable and treatable animals. ” Thus, the test claim legislation requires both public and private shelters to perform the following activities:

- keep stray animals for a longer holding period;
- provide the animal with necessary and prompt veterinary care, adequate nutrition, water, and shelter, and make reasonable attempts to notify the owner if the animal has identification;
- release the stray animal to an animal rescue and adoption organization upon request prior to the euthanization of the animal;
- determine whether an apparently feral cat is truly feral; and

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<sup>10</sup> Civil Code section 1834.4; Penal Code section 599d; and Food and Agriculture Code section 17005.

keep and maintain accurate records on each animal for three years.<sup>11</sup>

Although the test claim legislation applies to both public and private shelters, existing law, which was not amended or repealed by the test claim legislation, does *not* require private shelters to accept stray or abandoned animals. Instead, the act of accepting and caring for stray animals is within the discretion of the private shelter. Thus, the Commission finds that the requirements imposed by the test claim legislation apply to private shelters only if the private shelter decides to accept the stray or abandoned animal, and that existing law cannot be ignored.

For example, Civil Code section 1816, subdivision (a), provides that a private entity with whom a stray animal is deposited “is bound to take charge of it, *if able to do so.*”

The Department of Finance contends that Civil Code section 1816, subdivision (a), is not relevant to this analysis. Instead, the Department contends that it is subdivision (b) of section 1816 that applies and requires both public and private shelters to accept stray animals. That section states the following: “A *public agency or shelter* with whom a thing is deposited in the manner described in Section 1513 is bound to take charge of it, as provided in Section 597.1 of the Penal Code.” (Emphasis added.) The Department argues that the phrase “a public agency or shelter” means *both* public and private shelters. The Department supports its position with Senate and Assembly floor analyses that state that the test claim legislation applies to both private and public shelters.<sup>12</sup>

The Commission disagrees with the Department of Finance’s argument. When determining the intent of a statute, the first step is to look at the statute’s words and give them their plain and ordinary meaning. Where the words of the statute are not ambiguous, they must be applied as written and may not be altered in any way. Moreover, the intent must be gathered from the whole of a statute, rather than from isolated parts or words, in order to make sense of the entire statutory scheme.<sup>13</sup>

There is no evidence that the Legislature intended the phrase “a public agency or shelter” in Civil Code section 1816, subdivision (b), to include private shelters. Such a reading ignores the plain language of Civil Code section 1816, subdivision (a), which does address private shelters by the express reference to a “private entity.” In subdivision (a), the Legislature expressly stated that private entities are *only* required to take charge of stray animals “if able to do so.”

Moreover, other statutes enacted as part of Senate Bill 1785 specifically include the word “private” when referring to private shelters.<sup>14</sup> Thus, had the Legislature intended to apply

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<sup>11</sup> Ms. Lois Newman of The Cat and Dog Rescue Association submitted a survey revealing the number of private animal shelters operating in California. There are 187 private shelters and 246 public shelters.

<sup>12</sup> Department of Finance’s response to Draft Staff Analysis.

<sup>13</sup> *City of Merced v. State of California* (1984) 153 Cal.App.3d 777; *Carrisales v. Department of Corrections* (1999) 21 Cal.4th 1132.

<sup>14</sup> See Section 1, subdivision (a)(1) and (2), and subdivision (e), of Statutes of 1998, Chapter 752 (Legislature’s Findings and Declarations); Food and Agriculture Code section 32001 (Lost and Found Lists); and Food and Agriculture Code section 32003 (Maintaining Records).

Civil Code section 1816, subdivision (b), to private shelters, they would have included the word “private” in subdivision (b).

Finally, the Senate Floor Analysis of Senate Bill 1785, dated August 27, 1998, specifically recognizes that the duties imposed by the test claim legislation are mandatory duties for public entities and only those private entities which contract with the public entity to perform *their* required governmental duties.<sup>15</sup>

Accordingly, the Commission finds that Civil Code section 1816, subdivision (a), supports the conclusion that private animal shelters are not required to perform the activities imposed by the test claim legislation since the act of accepting and caring for stray animals is within the discretion of the private shelter.

Moreover, Civil Code section 2080 states that “any person who finds a thing lost [including a stray animal] is *not* bound to take charge of it, unless the person is otherwise required to do so by contract or law.” In this regard, the Department of Finance and Ms. Bryant contend that many private shelters have the legal obligation to take in stray animals because their mission statements and by-laws require them to take in strays. However, there is *no state law* requiring private shelters to accept and care for an animal. Thus, only if the private shelter decides to accept and care for an animal, or enter into a contract with a local agency to perform such services, is the private shelter required to perform the activities imposed by the test claim legislation.

Public shelters, on the other hand, have a pre-existing legal duty to accept and care for stray animals. Food and Agriculture Code section 3 1105 requires the county board of supervisors to take up and impound stray dogs. That section states the following:

The board of supervisors *shall* provide for both of the following:

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<sup>15</sup> The Commission notes that the Senate Floor Analysis, analyzing the same version of the bill, changed for the August 30, 1998 hearing. The August 30, 1998 analysis did not contain the paragraph recognizing that the duties imposed by the test claim legislation are mandatory duties for public entities and those private entities that contract with the public entity. The vote on the bill by the Senate occurred on August 30, 1998.

The Commission notes, however, that the Senate Floor Analysis dated August 28, 1998 is consistent with Corporations Code section 14503, which provides that the governing body of a local agency may contract with private humane societies and societies for the prevention of cruelty to animals to provide animal care or protection services. In this regard, the private entity’s jurisdiction is limited to the jurisdiction of the local agency. Corporations Code section 14503 states the following:

The governing body of a local agency, by ordinance, may authorize employees of public pounds, societies for the prevention of cruelty to animals, and humane societies, who have qualified as humane officers pursuant to Section 14502, and which societies or pounds have contracted with such local agency to provide animal care or protection services, to issue notices to appear in court

. . . . for violations of state or local animal control laws. Those employees shall not be authorized to take any person into custody even though the person to whom the notice is delivered does not give his or her written promise to appear in court. The authority of these employees is to be limited to the jurisdiction of the local agency authorizing the employees.

(a) The taking up and impounding of all dogs which are found running at large in violation of any provision of this division.

(b) The killing in some humane manner or other disposition of any dog which is impounded. (Emphasis added.)<sup>16</sup>

Health and Safety Code section 121690, subdivision (e), also requires counties and cities to maintain a pound system. That section states the following:

(e) It *shall be the duty* of the governing body of each city, city and county, or county to maintain or provide for the maintenance of a pound system and a rabies control program for the purpose of carrying out and enforcing this section. (Emphasis added.)<sup>17</sup>

The test claim legislation, in Civil Code section 1816, subdivision (b), furthers this duty by stating that public agencies or shelters with whom a thing is deposited is “bound to take charge of it, as provided in Section 597.1 of the Penal Code. ” Since 1991, Penal Code section 597.1 has required peace officers and animal control officers employed by local agencies to take possession of any stray or abandoned animal, and provide care and treatment for the animal.<sup>18</sup> Penal Code section 597.1 states in relevant part the following:

Any peace officer, humane society officer, or animal control officer shall take possession of the stray or abandoned animal and shall provide care and treatment for the animal until the animal is deemed to be in suitable condition to be returned to **the** owner.

Although the above provision includes privately employed humane society officers, the law does *not* require humane societies and/or societies for the prevention of cruelty to animals to hire humane society officers. Rather, these private entities have the choice to hire such employees.<sup>19</sup> Accordingly, the requirement in Penal Code section 597.1, to take possession of any stray or abandoned animal, imposes a state-mandated duty on local governmental agencies only.

Therefore, unlike private animal shelters, local agencies have no choice but to perform the activities required by the test claim legislation. Accordingly, the Commission **finds that the**

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<sup>16</sup> Added by Statutes of 1967, Chapter 15.

<sup>17</sup> Added by Statutes of 1995, Chapter 415 (derived from Statutes of 1957, Chapter 1781).

<sup>18</sup> Added by Statutes of 1991, Chapter 4.

<sup>19</sup> Corporations Code section 14502. Pursuant to the provisions of Corporations Code section 14502, if the private entity decides to hire a humane society officer, the entity must first file an application with the court for the appointment of the prospective employee as a humane society officer. If the individual meets the requirements, then the individual will be appointed a humane society officer and possess limited peace officer powers to prevent the perpetration of any act of cruelty upon an animal. Corporations Code section 14502, subdivision (n), further states that “[a] humane society or a society for the prevention of cruelty to animals shall notify the sheriff of the county in which the society is incorporated, prior to appointing a humane officer, of the *society’s intent* to enforce laws for the prevention of cruelty to animals. ”

test claim legislation does impose unique requirements on local agencies to implement the state's policy to end euthanasia of adoptable and treatable animals.

The Commission further finds that the test claim legislation satisfies the second test that triggers the applicability of article XIII B, section 6 in that it constitutes a program that carries out the governmental function of providing a service to the public. As indicated above, only local agencies are mandated by the state to accept and care for stray and abandoned animals. The courts have held that the licensing and regulation of the manner in which animals are kept and controlled are within the legitimate sphere of governmental police power.<sup>20</sup> In this respect, the Legislature recognized in Section 1 of the test claim legislation that "taking in of animals is important for public health and safety, to aid in the return of the animal to its owner, and to prevent inhumane conditions for lost or free roaming animals. " Although Ms. Bryant urges the Commission to deny this test claim, she acknowledges that "collection of stray animals has been deemed a legitimate and necessary function of government as opposed to a duty to be placed on private citizens. "

Based on the foregoing, the Commission finds that Senate Bill 1785 (Stray Animals) constitutes a "program" within the meaning of article XIII B, section 6 of the California Constitution.

#### Sections Added by the Claimants' Test Claim Amendment

On October 2, 2000, the claimants amended their test claim to add Business and Professions Code section 4855 and section 2032.3 of the Veterinary Medical Board's regulations. These provisions require all veterinarians to keep a written record of all animals receiving veterinary services for a minimum of three years.

For the reasons stated below, the Commission finds that these provisions do *not* constitute a "program" within the meaning of article XIII B, section 6 of the California Constitution.

In order for a statute or an executive order to constitute a "program" subject to article XIII B, section 6 of the California Constitution, the statute or executive order must be unique to local government or carry out the governmental function of providing a service to the public. Neither, test is satisfied here.

Business and Professions Code section 4855 states the following:

*A veterinarian subject to the provisions of this chapter shall, as required by regulation of the [Veterinary Medical Board], keep a written record of all animals receiving veterinary services, and provide a summary of that record to the owner of animals receiving veterinary services, when requested. The minimum amount of information which shall be included in written records and summaries shall be established by the board. The minimum duration of time for which a licensed premise shall retain the written record or a complete copy of the written record shall be determined by the board. (Emphasis added.)*

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<sup>20</sup> *Simpson v. City of Los Angeles* (1953) 40 Cal.2d 271, 278 (where the California Supreme Court stated that "it is well settled that the licensing of dogs and the regulation of the manner in which they shall be kept and controlled are within the legitimate sphere of the police power, and that statutes and ordinances may provide for impounding dogs and for their destruction or other disposition.")

In response to Business and Professions Code section 4855, the Veterinary Medical Board issued section 2032.3 of its regulations. That regulation provides in pertinent part the following:

(a) *Every veterinarian* performing any act requiring a license pursuant to the provisions of Chapter 11, Division 2, of the [Business and Professions Code], upon any animal or group of animals shall prepare a legible, written or computer generated record concerning the animal or animals. . . . (Emphasis added.)

Based on the express language of these provisions, the Commission finds that the record keeping requirements imposed by Business and Professions Code section 4855 and the regulation issued by the Veterinary Medical Board apply to *all* veterinarians licensed in this state. Thus, these provisions are not unique to local government. Nor does the activity to keep records constitute a peculiarly governmental function since the activity is imposed on *all* veterinarians.

Therefore, the Commission finds that Business and Professions Code section 4855 and section 2032.3 of the Veterinary Medical Board's regulations do not constitute a "program" and, thus, are not subject to article XIII B, section 6 of the California Constitution.

Accordingly, the remainder of this analysis addresses only those provisions enacted as part of Senate Bill 1785 (Stray Animals).

**Issue 2: Does the test claim legislation impose a new program or higher level of service on local agencies within the meaning of article XIII B, section 6 of the California Constitution?**

To determine if the "program" is new or imposes a higher level of service, a comparison must be made between the test claim legislation and the legal requirements in effect immediately before the enactment of the test claim legislation.

Holding Period for Dogs and Cats

Food and Agriculture Code sections 31108 and 31752 describe the required holding period for impounded dogs and cats. Those sections provide that an impounded dog or cat shall be held for six business days, not including the day of impoundment. The six-day holding period can be reduced to four business days if the local agency complies with one of the following provisions:

- ⊕ If the pound or shelter has made the dog or cat available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day, the holding period shall be four business days, not including the day of impoundment.
- ⊕ If the pound or shelter has fewer than three full-time employees or is not open during all regular weekday business hours, and if it has established a procedure to enable owners to reclaim their dog or cat by appointment at a mutually agreeable time when the pound or shelter would otherwise be closed, the holding period shall be four business days, not including the day of impoundment.

These test claim statutes further require, that prior to euthanizing an impounded dog or cat for any reason other than irremediable suffering, the impounded dog or cat shall be released to a nonprofit animal rescue or adoption organization, if requested by the organization, before the scheduled euthanization of the impounded animal. In addition to any spay or neuter deposit, the pound or shelter, at its discretion, may assess a fee, not to exceed the standard adoption fee, for the animals released.

The holding period and adoption requirements described above do not apply to animals that are irremediably suffering from a serious illness or severe injury and newborn animals that need maternal care and have been impounded without their mothers. Such animals may be euthanized without being held for owner redemption or adoption.<sup>21</sup>

Before the test claim legislation was enacted, public shelters were required to hold impounded dogs and cats for 72 hours from the time of capture. The 72-hour holding period did not apply to cats that were severely injured, seriously ill, or to newborn cats unable to feed themselves.<sup>22</sup>

In addition, there was no requirement under prior law to release impounded animals to nonprofit animal rescue or adoption organizations, upon request of the organization, prior to euthanizing the animal.

Accordingly, the Commission finds that Food and Agriculture Code sections 31108 and 31752 impose a new program or higher level of service by:

- Requiring local agencies to provide care and maintenance during the increased holding period for impounded dogs and cats. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and six business days from the day after impoundment, or four business days from the day after impoundment requiring local agencies to either:
  - (1) Make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (2) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establish a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed;<sup>23</sup> and by
- Requiring the release of the animal to a nonprofit animal rescue or adoption organization upon request by the organization prior to euthanasia.

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<sup>21</sup> Food and Agriculture Code section 17006.

<sup>22</sup> Food and Agriculture Code sections 31108 (as added by Statutes of 1967, Chapter 15) and 31752 (as added by Statutes of 1980, Chapter 1060)

<sup>23</sup> The claimants and several commentators contend that as a result of the increased holding period, the cost of veterinary care has increased. The Commission can consider the argument, that veterinary care during the increased holding period is reimbursable, at the parameters and guidelines phase.

### Holding Period for Other Animals

Food and Agriculture Code section 31753 imposes the same holding period and adoption requirements for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property, as is required for dogs and cats. Thus, section 31753 provides that the holding period for these other animals is six business days, not including the day of impoundment. The six-day holding period can be reduced to four business days if the local agency complies with one of the following provisions:

- ⚡ If the pound or shelter has made the other animals available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day, the holding period shall be four business days, not including the day of impoundment.
- ⚡ If the pound or shelter has fewer than three full-time employees or is not open during all regular weekday business hours, and if it has established a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the pound or shelter would otherwise be closed, the holding period shall be four business days, not including the day of impoundment.

Ms. Bryant contends that Food and Agriculture Code section 31753 does not constitute a new program or higher level of service. Ms. Bryant contends that before the enactment of the test claim legislation, Penal Code sections 597f and 597.1 required peace officers, humane society officers, and animal control officers to take possession of any abandoned or neglected animal and care for the animal until the owner redeems the animal. Under these provisions, the animal control officer is required to perform a “due search” for the owner prior to euthanizing the animal. Thus, she argues that a holding period is legally implied from the requirement that owners be given a chance to redeem their animals.

Ms. Bryant further argues that the holding period established under prior law is equivalent to a “reasonable” period that allows the owner to redeem the animal. In this respect, Ms. Bryant argues that a five-day holding period has been deemed reasonable and, thus, required under prior law. In support of her position, Ms. Bryant cites a federal regulation, governing the sale of shelter animals to research labs, that deems five days the minimum necessary to provide owners a reasonable chance to reclaim their pets. She also cites California’s vicious dog law, Food and Agriculture Code section 3 1621, which provides that an owner must receive five days notice to contest the “vicious dog” designation in order to reclaim the dog. Finally, Ms. Bryant states that the Humane Society of the United States promotes five days as the minimum reasonable holding period. Accordingly, Ms. Bryant contends that the test claim requirement to hold other animals for four days constitutes a lower level of service.

Government Code section 17565 states that “if a local agency or school district, at its option, has been incurring costs which are subsequently mandated by the state, the state shall reimburse the local agency or school district for those costs incurred after the operative date of the mandate, ” The Commission finds that Government Code section 17565 applies here.

Before the enactment of the test claim legislation, Penal Code sections 597f and 597.1 required animal control officers to take possession and provide care and treatment to any stray or abandoned animal until the animal was deemed to be in suitable condition to be returned to the

owner. If the owner could not be found after a due search, the animal control officer could have the animal euthanized or placed in a suitable home. Thus, the Commission agrees that Penal Code sections 597f and 597.1 apply to the animals specified in the test claim statute and that some holding period is implied in these sections.

However, there was *no prior state or federal law* mandating local agencies to hold these specified animals for any time period. Rather, the appropriate time period was left up to the discretion of the local agency. With the enactment of Food and Agriculture Code section 31753, the state is now requiring local agencies, for the first time, to hold these animals for four days. Therefore, the Commission finds that the four or six day holding period is new.

Accordingly, the Commission finds that Food and Agriculture Code sections 31753 imposes a new program or higher level of service by:

- Requiring local agencies to provide care and maintenance during the increased holding period for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and six business days from the day after impoundment, or four business days from the day after impoundment requiring local agencies to either:
  - (1) Make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (2) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establish a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed; and by
- Requiring the release of the animal to a nonprofit animal rescue or adoption organization upon request by the organization prior to euthanasia.

### Feral Cats

The test claim legislation added section 3 1752.5 to the Food and Agriculture Code to address feral cats. Feral cats are defined as cats without owner identification whose usual and consistent temperament is extreme fear and resistance to contact with people. A feral cat is totally unsocialized to people.

Food and Agriculture Code section 31752.5, subdivision (c), states the following:

Notwithstanding Section 31752 (establishing the holding period for stray cats), if any apparently feral cat has not been reclaimed by its owner or caretaker within the first three days of the required holding period, shelter personnel qualified to verify the temperament of the animal *shall verify whether it is feral or tame by using a standardized protocol*. If the cat is determined to be docile or a frightened or difficult tame cat, the cat shall be held for the entire required holding period specified in Section 31752. If the cat is determined to be truly feral, the cat *may* be euthanized or relinquished to a nonprofit . . . animal adoption organization that agrees to the spaying or neutering of the cat

if it has not already been spayed or neutered. In addition to any required spay or neuter deposit, the pound or shelter, at its discretion, may assess a fee, not to exceed the standard adoption fee, for the animal released. (Emphasis added.)

The claimants contend that section 3 1752.5 constitutes a new program or higher level of service by establishing holding periods for feral cats and by requiring local agencies to verify whether a cat is feral or tame by using a “newly developed or obtained” standardized protocol. The claimants state the following:

The mandatory holding periods for feral cats are completely new. There is no prior law on the subject. The ‘standard adoption fee[s]’ for feral cats shall not be exceeded. In addition, local government must now ‘verify whether it is feral or tame by using a standardized protocol’ in order to determine the correct holding period. Therefore, the costs of obtaining or developing such a protocol as well [as] its administration would be reimbursable ‘costs mandated by the state’ as claimed herein.

Regarding holding periods for feral cats, the clock starts to run after (not including) ‘. . . the day of impoundment.’ Under prior law, there were no holding periods for feral cats. Now holding periods are established, mandated, and defined in terms of a number of ‘business days’, considerably longer than the same number of calendar days. Therefore, Chapter 752/98 explicitly increases mandatory holding periods for feral cats and related costs upon local government.

The Commission disagrees with the claimants’ statement that holding periods for feral cats are completely new and that there was no prior law on the subject. Before the enactment of the test claim legislation, Food and Agriculture Code section 31752 required a 72-hour holding period from the time of capture for *all* impounded stray cats, except cats that were severely injured, seriously ill, or newborn cats unable to feed themselves. That section stated the following:

No *stray cat* which has been impounded by a public pound, society for the prevention of cruelty to animals shelter, or humane shelter shall be killed before 72 hours have elapsed from the time of the capture of the stray cat.

This section shall not apply to cats which are severely injured or seriously ill, or to newborn cats unable to feed themselves. (Emphasis added.)

Thus, the 72-hour holding period established under prior law applied to both feral and tame cats.

The Commission finds that the only new requirement imposed by Food and Agriculture Code section 31752.5 is the requirement to verify within the first three days of the holding period whether the cat is feral or tame by using a standardized protocol. If the cat is determined to be tame, the same holding period established by Food and Agriculture Code section 31752, as amended by the test claim legislation and described in the section above, applies; i.e., four or six business days.

Accordingly, the Commission finds that Food and Agriculture Code section 3 1752.5 constitutes a new program or higher level of service by requiring local agencies to verify, within the first three days of the holding period, whether a cat is feral or tame by using a standardized protocol.

### Owner Relinquished Animals

The test claim legislation added Food and Agriculture Code section 31754 to address animals relinquished by their owners. That section provides in relevant part the following:

[A]ny animal relinquished by the purported owner that is of a species impounded by pounds or shelters shall be held for two full business days, not including the day of impoundment. The animal shall be available for owner redemption for the first day, not including the day of impoundment, and shall be available for owner redemption and adoption for the second day. After the second required day, the animal may be held longer, killed, or relinquished to a nonprofit . . . . animal adoption organization under the same conditions and circumstances provided for stray dogs and cats. . . .

Section 3 1754 became operative on July 1, 1999, and sunsets on July 1, 2001.

On July 1, 2001, Food and Agriculture Code section 3 1754 will provide, with the exception stated below, that any animal relinquished by the purported owner that is of a species impounded by pounds or shelters shall be held for the same holding periods, and with the same requirements of care, applicable to stray dogs and cats in sections 31108 and 31752 of the Food and Agriculture Code.<sup>24</sup> However, the period for owner redemption shall be one day, not including the day of impoundment, and the period for owner redemption or adoption shall be the remainder of the holding period.

The holding period described above does not apply to relinquished animals that are irremediably suffering from a serious illness or severe injury, or newborn animals that need maternal care and have been impounded without their mothers.

Ms. Bryant contends that neither prior law, nor Food and Agriculture Code section 31754, require local agencies to take in owner-relinquished animals. Thus, she argues that taking in such animals is within the discretion of the local agency and that the holding periods established by section 31754 only apply if the local agency chooses to accept owner-relinquished animals.

The claimants contend that section 31754 imposes mandatory duties on the local agency to accept owner-relinquished pets since, in reality, owners relinquish their animals on the streets

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<sup>24</sup> The Commission notes that section 31754 requires the same holding periods for owner-relinquished animals as the holding period for stray dogs and cats. The statute correctly refers to section 31108 for the holding period for stray dogs. But, the statute references section 31755, which is not the statute relating to stray cats. The statute relating to stray cats is section 31752. Accordingly, the Commission finds that there is a typographical error in section 31754 and that the Legislature intended to refer to section 31752 instead of 31755.

if the agency will not accept the animal. At that point, the animal will be deemed a stray or an abandoned animal and, thus, require the agency to take possession of the animal.<sup>25</sup>

The Commission agrees with Ms. Bryant. At the time the test claim legislation was enacted, local agencies were not required to accept owner-relinquished animals. They were simply required to take possession of stray or abandoned animals.<sup>26</sup>

The test claim legislation did not change existing law. Rather, based on the plain language of the test claim legislation and existing law, taking possession of owner-relinquished animals, and caring and maintaining the owner-relinquished animal during the required holding period, is within the discretion of the local agency.

Accordingly, the Commission finds that Food and Agriculture Code section 31754 does not constitute a new program or higher level of service since there are no state mandated duties imposed on local agencies.

#### Posting Lost and Found Lists

Food and Agriculture Code section 32001 provides the following:

All public pounds, shelters operated by societies for the prevention of cruelty to animals, and humane shelters, that contract to perform public animal control services, shall provide the owners of lost animals and those who find lost animals with all of the following:

(a) Ability to list the animals they have lost or found on ‘Lost and Found’ lists maintained by the pound or shelter.

(b) Referrals to animals listed that may be the animals the owner or finders have lost or found.

(c) The telephone numbers and addresses of other pounds and shelters in the same vicinity.

(d) Advice as to means of publishing and disseminating information regarding lost animals.

(e) The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

*The duties imposed by this section are mandatory duties for public entities for all purposes of the Government Code and for all private entities with which a public entity has contracted to perform those duties. (Emphasis added.)*

Before the enactment of the test claim legislation, the duty imposed by section 32001 to post lost and found lists was *not* mandatory. The last two sentences of former section 32001 stated the following:

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<sup>25</sup> Other commentators share the claimants’ view (e.g., Virginia Handley, Jeffrey Zinder, and Richard Ward.)

<sup>26</sup> Food and Agriculture Code section 31105; Penal Code section 597.1.

Notwithstanding Section 9, a violation of this section is not a misdemeanor. Furthermore, the duty imposed by this section is *not a mandatory duty* for purposes of Division 3.6 (commencing with Section 810) of Title 1 of the Government Code [entitled “ Claims and Actions Against Public Entities and Public Employees”], and *no cause of action for damages is created’by this section against a public entity or employee or against any other person.* (Emphasis added.)

The above sentences were repealed with the enactment of the test claim legislation. Thus, the test claim legislation created a legal duty for local agencies to post the lost and found lists required by section 32001, and at the same time, established a cause of action for an agency’s failure to comply.

Accordingly, the Commission finds that Food and Agriculture Code section 32001 imposes a new program or higher level of service by requiring local agencies to provide the owners of lost animals and those who find lost animals with all of the following:

- ⌘ Ability to list the animals they have lost or found on “Lost and Found” lists maintained by the pound or shelter.
- ⌘ Referrals to animals listed that may be the animals the owner or finders have lost or found.
- ⌘ The telephone numbers and addresses of other pounds and shelters in the same vicinity.
- ⌘ Advice as to means of publishing and disseminating information regarding lost animals.
- ⌘ The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

### Records

The test claim legislation amended Penal Code section 597.1 and added section 32003 to the Food and Agriculture Code to address the maintenance of records.

Penal Code section 597.1, subdivision (d), provides that “[a]n animal control agency that takes possession of an animal pursuant to subdivision (c) [i.e., injured cats and dogs found without their owners and conveyed to a veterinarian to determine if the animal should be euthanized or treated] shall keep records of the whereabouts of the animal from the time of possession to the end of the animal’s impoundment, and those records shall be available for inspection by the public upon request for three years after the date the animal’s impoundment ended. ”

Food and Agriculture Code section 32003 requires the maintenance of records on each animal taken up, medically treated, or impounded. That section states the following:

All public pounds and private shelters shall keep accurate records on each animal taken up, medically treated, or impounded. The records shall include all of the following information and any other information required by the California Veterinary Medical Board:

- (a) The date the animal was taken up, medically treated, euthanized, or impounded.
- (b) The circumstances under which the animal is taken up, medically treated, euthanized, or impounded.
- (c) The names of the personnel who took up, medically treated, euthanized, or impounded the animal.
- (d) A description of any medical treatment provided to the animal and the name of the veterinarian of record.
- (e) The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party. These records shall be maintained for three years after the date the animal's impoundment ends.

The claimant contends that these sections impose new and increased duties. Ms. Bryant, on the other hand, contends that no new records are required. She states that the requirement to keep records was previously required by the Public Records Act and by other areas of California law. Thus, Ms. Bryant contends that Penal Code section 597.1, subdivision (d), and Food and Agriculture Code section 32003 do not impose a new program or higher level of service.

For the reasons described below, the Commission finds that Food and Agriculture Code section 32003 imposes a partial new program or higher level of service.

Before the enactment of the test claim legislation, Penal Code section 597.1, subdivision (d), and Penal Code section 597f, subdivision (c), required animal control agencies to keep records for public inspection indicating the whereabouts of an injured dog or cat conveyed to a veterinarian for a 72-hour period from the time of possession.

In addition, pursuant to the Business and Professions Code and regulations enacted by the California Veterinary Medical Board in 1979, existing law requires all veterinarians to keep a written record of all animals receiving veterinary services. The record shall contain the following information, if available: name, address and phone number of the owner; name and identity of the animal; age, sex and breed of the animal; dates of custody (with the veterinarian); short history of the animal's condition; diagnosis or condition at the beginning of custody; medication and treatment provided; progress and disposition of the case; and surgery log. Such records shall be maintained for a minimum of three years after the last visit.<sup>27</sup>

The Commission agrees that the test claim legislation imposes some of the same record-keeping responsibilities as existing law. For example, the Commission agrees that the requirements imposed by Penal Code section 597.1, subdivision (d), to keep records for three years on the whereabouts of the animal are not new. That section applies to injured cats and dogs that are conveyed to a veterinarian to determine whether the animal should be euthanized

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<sup>27</sup> Business and Professions Code section 4855; California Code of Regulations, title 16, division 20, article 4, section 2032.3.

or treated. Although the test claim legislation increased the retention of the records from 72 hours to three years, existing regulations issued by the Veterinary Medical Board already require the maintenance of records describing the dates of custody, progress and disposition of the case for three years. Thus, the Commission finds that Penal Code section 597.1, subdivision (d), does not constitute a new program or higher level of service.

Similarly, the requirement imposed by Food and Agriculture Code section 32003 to maintain records for three years on animals receiving medical treatment by veterinarians is not new since the same requirement was previously imposed by the regulations issued by the Veterinary Medical Board.

However, the requirement imposed by Food and Agriculture Code section 32003 on local agencies to maintain records describing the “taking up” or “impoundment” of an animal is broader than the record keeping requirements imposed on veterinarians in prior law. Moreover, the requirement for local agencies to keep records regarding the euthanasia of an animal was not a requirement imposed in prior law. In this respect, the Commission disagrees with the arguments raised by Ms. Bryant and other commentators that euthanasia is a veterinary procedure and, thus, information regarding the euthanasia of an animal was required to be kept in the veterinarian’s records.<sup>28</sup> The Commission finds that euthanasia is not a veterinary procedure since employees of animal control shelters who are *not* veterinarians or registered veterinary technicians are legally allowed to perform the procedure after eight hours of training. The training covers the following topics: history and reasons for euthanasia; humane animal restraint techniques; sodium pentobarbital injection methods and procedures; verification of death; safety training and stress management for personnel; and record keeping and regulation compliance for sodium pentobarbital.<sup>29</sup>

Accordingly, the Commission finds that Food and Agriculture Code section 32003 imposes new requirements on local agencies to maintain records for three years after the date the animal’s impoundment ends on animals that are *not medically treated* by a veterinarian, but are either taken up, euthanized after the end of the holding period, or impounded. Such records shall include the following:

- ⌘ The date the animal was taken up, euthanized, or impounded;
- ⌘ The circumstances under which the animal is taken up, euthanized, or impounded;
- ⌘ The names of the personnel who took up, euthanized, or impounded the animal; and
- ⌘ The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The Commission agrees that making these records available to the public complies with the Public Records Act, as argued by Ms. Bryant. “Public records” are defined as any writing containing information relating to the conduct of the public’s business that is prepared, owned, used or retained by any state or local agency, regardless of the physical form or characteristic

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<sup>28</sup> Comments filed by Ms. Bryant and comments filed by Lois Newman of The Cat and Dog Rescue Association.

<sup>29</sup> See section 2039 of the Veterinary Medical Board’s regulations.

of the writing. Local agencies are required under the Public Records Act to keep public records open for inspection at all times during the office hours of the local agency.<sup>30</sup> However, local agencies would not be compelled to make information on animals that do not receive veterinary services available to the public if the state had not created the requirement to maintain such records.

Accordingly, the Commission finds that the requirement to maintain records for three years on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the end of the holding period, or impounded constitutes a new program or higher level of service.

### Veterinary Care

The claimants contend that the test claim legislation imposes a new program or higher level of service by requiring local agencies to provide veterinary care, which was not required under prior law. The claimants cite Civil Code section 1834.4, Penal Code section 599d, and Food and Agriculture Code section 17005, which expresses the state's policy that no adoptable animal should be euthanized and no treatable animal should be euthanized. All of these sections state the following:

(a) It is the policy of the state that no adoptable animal should be euthanized if it can be adopted into a suitable home. Adoptable animals include only those animals eight weeks of age or older that, at or subsequent to the time the animal is impounded or otherwise taken into possession, have manifested no sign of a behavioral or temperamental defect that could pose a health or safety risk or otherwise ~~make~~ the animal unsuitable for placement as a pet, and have manifested no sign of disease, injury, or congenital or hereditary condition that adversely affect the animal's health in the future.

(b) It is the policy of the state that no treatable animal should be euthanized. A *treatable animal shall include any animal that is not adoptable but that could become adoptable with reasonable efforts*. This subdivision, by itself, shall not be the basis of liability for damages regarding euthanasia. (Emphasis added.)

The claimants contend that the italicized language quoted above "requires" local agencies to provide reasonable veterinary treatment services in order to make them adoptable.

The claimants also cite Civil Code section 1834, which was amended by the test claim legislation. That section provides that:

A depository of living animals *shall* provide the animals with *necessary and prompt veterinary care*, nutrition, and shelter, and treat them kindly. Any depository that fails to perform these duties may be liable for civil damages as provided by law. (Emphasis added.)

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<sup>30</sup> Government Code section 6253.

Similarly, Civil Code section 1846 was amended by the test claim legislation to provide in part that “[a] gratuitous depository of a living animal *shall provide the animal with necessary and prompt veterinary care.* ” (Emphasis added.)

Ms. Bryant contends that veterinary care does not constitute a new program or higher level of service. She states the following:

It is important to note that veterinary care is already mandated under Penal Code Sections 597f and 597.1, which require humane officers and animal control officers to ‘take possession of [a] stray or abandoned animal and . . . **provide care and treatment** for the animal until the animal is deemed to be in suitable condition to be returned to the owner. ’ (Penal Code Sec. 597.1(a)) Subsection (b) permits injured or sick animals other than cats or dogs to be killed or impounded and treated. Cats and dogs must be seen by a veterinarian before a determination is made to kill.

Accordingly, the addition of the words ‘prompt and necessary veterinary care’ to Civil Code Section 1834 does not add to shelters’ veterinary care responsibilities because of the pre-existing care provisions of Penal Code Section 597f and 597.1. (Emphasis in original.)

First, the Commission finds that the policy statements found in Civil Code section 1834.4, Penal Code section 599d, and Food and Agriculture Code section 17005 do not impose any requirements on local agencies. They simply describe the state’s policy regarding euthanasia. The Commission acknowledges that the word “shall” is used in the sentence, which provides that “a treatable animal *shall* include any animal that is not adoptable but that could become adoptable with reasonable efforts. ” However, that, sentence is merely defining “treatable animals.” It is not imposing the requirement to provide veterinary care for animals.

The issue of whether the requirement imposed by Civil Code sections 1834 and 1846 to provide necessary and prompt veterinary care constitutes a new program or higher level of service is more complicated, however.

Before the enactment of the test claim legislation, Penal Code section 597.1 contained a provision requiring local agencies to provide “care and treatment” for the animal until the animal is in a suitable condition to be returned to the owner. The Commission agrees that care and treatment can include necessary veterinary treatment. But, the provisions of Penal Code section 597.1 became operative *only if* the governing body of the local agency determined that it would operate under section 597.1. Penal Code section 597.1 stated in relevant part the following:

(a) . . . Any peace officer, humane society officer, or animal control officer shall take possession of the stray or abandoned animal and shall provide *care and treatment* for the animal until the animal is deemed to be in suitable condition to be returned to the owner. . . .

(1) This section *shall be operative* in a public agency or a humane society under the jurisdiction of the public agency, or both, *only if* the governing body of that public agency, by ordinance or resolution, determines that this section shall be

operative in the public agency or the humane society and that Section 597f shall not be operative. (Emphasis added.)<sup>31</sup>

Thus, the Commission finds that local agencies were not required to comply with the provisions of Penal Code section 597.1 before the enactment of the test claim legislation.

Before the test claim legislation was enacted, existing law, through Penal Code section 597f, also required local agencies to “care” for abandoned animals until the animal is redeemed by the owner. Penal Code section 597f further required local agencies to convey all injured dogs and cats to a veterinarian for treatment or euthanization. Local agencies had the option of providing “suitable care” for abandoned animals, other than cats and dogs, until the animal is deemed to be in a suitable condition to be delivered to the owner. Penal Code section 597f states in relevant part the following:

(a) . . . And it shall be the duty of any peace officer, officer of the humane society, or officer of a pound or animal regulation department of a public agency, to take possession of the animal so abandoned or neglected and **care** for the animal until it is redeemed by the owner or claimant, and the cost of caring for the animal shall be a lien on the animal until the charges are paid. Every sick, disabled, infirm, or crippled animal, except a dog or cat, which shall be abandoned in any city, city and county, or judicial district, may, if after due search no owner can be found therefore, be killed by the officer; and it shall be the duty of all peace officers, an officer of such society, or officer of a pound or animal regulation department of a public agency to cause the animal to be killed on information of such abandonment. The officer may likewise take charge of any animal, including a dog or cat, that by reason of lameness, sickness, feebleness, or neglect, is unfit for the labor it is performing, or that in any other manner is being cruelly treated; and if the animal is not then in the custody of its owner, the officer shall give notice thereof to the owner, if known, **and may provide suitable care for the animal until it is deemed to be in a suitable condition to be delivered to the owner**, and any necessary expenses which may be incurred for taking care of and keeping the animal shall be a lien thereon, to be paid before the animal can be lawfully recovered.

(b) It *shall* be the duty of all officers of pounds or humane societies, and animal regulation departments of public agencies to convey, and for police and sheriff departments, to cause to be *conveyed all injured cats and dogs found without their owners in a public place directly to a veterinarian* known by the officer or agency to be a veterinarian that ordinarily treats dogs and cats for a determination of whether the animal shall be immediately and humanely destroyed or shall be hospitalized under proper care and given emergency treatment. . . . (Emphasis added.)

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<sup>31</sup> The Commission notes that the test claim legislation deleted subdivision (1) from Penal Code section 597.1 to codify the court’s decision *in Carrera v. Bertaini* (1976) 63 Cal.App.3d 721. There, the court held that making optional the provisions on post-seizure hearings in Penal Code section 597.1 was unconstitutional. Thus, with the deletion of subdivision (1), post-seizure hearings are now required.

Based on the language of section 597f, the Commission finds that local agencies had a pre-existing duty to obtain necessary veterinary care for injured cats and dogs. Thus, the Commission finds that providing “necessary and prompt veterinary care” for injured cats and dogs given emergency treatment, as required by Civil Code sections 1834 and 1846, does *not* constitute a new program or higher level of service.

However, the Commission finds that the requirement to provide “prompt and necessary veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, is new. The Commission acknowledges that Penal Code section 597f requires local agencies to provide “care” to other animals. The word “care” is not defined by the Legislature. Nevertheless, for the reasons stated below, the Commission finds that the word “care” in section 597f does *not* include veterinary treatment.

The courts have determined that if a statute on a particular subject contains a particular word or provision, and another statute concerning the same or related subject omits that word or provision, then a different intention is indicated.<sup>32</sup>

Penal Code section 597f requires local agencies to “care” for the animal until it is redeemed by the owner. That section was originally added by the Legislature in 1905, and was last amended in 1989. In 1991, the Legislature added Penal Code section 597.1. That section provides that local agencies shall provide “care *and treatment*” for the animal until it is redeemed by the owner. As indicated above, “care and treatment” can include veterinary care and treatment. However, since the Legislature did *not* use the word “treatment” in Penal Code section 597f like it did in Penal Code section 597.1, the Commission finds that the Legislature did not intend Penal Code section 597f to require local agencies to treat or provide “prompt and necessary veterinary care” to these other abandoned animals.

Accordingly, the Commission finds that providing prompt and necessary veterinary care for abandoned animals, other than injured cats and dogs given emergency treatment, as required by Civil Code sections 1834 and 1846, is new and, thus, imposes a new program or higher level of service.<sup>33</sup>

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<sup>32</sup> Volume 58, Cal. Jur., sections 127 and 172; *Kaiser Steel Corp. v. County of Solano* (1979) 90 Cal.App.3d 662.

<sup>33</sup> Interested party, County of San Diego, contends that the test claim legislation constitutes a new program or higher level of service by “providing veterinary care for stray or abandoned animals found and delivered by any person (other than a peace officer, humane society officer, or animal control officer) to a public animal shelter, that are ultimately euthanized.” The County of San Diego contends that Penal Code sections 597f and 597.1, when read in context, only apply when animals are seized by specified officers in the field and do not apply when other individuals find such animals.

The Commission disagrees with this interpretation, Penal Code section 597f, subdivision (a), states that “it shall be the duty of any peace officer, officer of the humane society, or officer of a pound or animal regulation department of a public agency, to take possession of the animal so abandoned or neglected and care for the animal until it is redeemed by the owner. . . .” While section 597f does apply to seized animals, it does not limit the requirement to care for the animal to only those animals that are seized by an officer. The duty to care for the animal is imposed on the “animal regulation department of a public agency” once the animal comes into their possession.

## Construction of New Buildings

Finally, the claimants' are requesting reimbursement for the construction of cat housing, isolation/treatment facilities, and additional kennel buildings in order to comply with the test claim legislation. The Department of Finance and other commentators contend that this request is suspect.

The Commission notes that the test claim legislation does *not* expressly require or mandate local agencies to construct new buildings. However, the Commission's regulations allow reimbursement for the most reasonable methods of complying with the activities determined by the Commission to constitute reimbursable state mandated activities under article XIII B, section 6 of the California Constitution.<sup>34</sup> Therefore, in order for the claimants to be entitled to reimbursement for construction of new buildings, the claimants will have to show at the parameters and guidelines phase that construction of new buildings occurred as a direct result of the mandated activities and was the most reasonable method of complying with the mandated activities.

### **Issue 3: Does the test claim legislation impose "costs mandated by the state" within the meaning of Government Code sections 17514 and 17556?**

As indicated above, the Commission finds that the test claim legislation constitutes a new program or higher level of service for the following activities:

- ⌘ Providing care and maintenance for impounded dogs and cats for the increased holding period established by the test claim legislation (measured by calculating the difference between three days from the day of capture, and four business days from the day after impoundment, as specified in the third bullet below, or six business days from the day after impoundment);
- ⌘ Providing care and maintenance for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property during the increased holding period established by the test claim legislation (measured by calculating the difference between three days from the day of capture, and four business days from the day after impoundment, as specified in the third bullet below, or six business days from the day after impoundment);
- ⌘ For impounded dogs, cats, and other specified animals that are held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed;

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<sup>34</sup> Title 2, California Code of Regulations, section 1183.1, subdivision (a)(4).

- Requiring the release of the impounded animal to a nonprofit animal rescue or adoption organization upon request prior to the euthanization of the animal;
- Verifying whether a cat is feral or tame by using a standardized protocol;
- Posting lost and found lists;
- Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded; and
- Providing prompt and necessary veterinary care for abandoned animals, other than injured cats and dogs that receive emergency treatment.

The Commission continues its inquiry to determine if these activities impose “costs mandated by the state.”

Increased Holding Periods/ Release to Nonprofit Rescue or Adoption Organization/ Veterinary Care for Animals Other Than Cats and Dogs

The claimants contend that the longer holding periods established by the test claim legislation for impounded and owner-relinquished animals, and the veterinary care result in increased costs mandated by the state. The claimant acknowledges that, in addition to a spay or neuter deposit, the test claim legislation authorizes the local agency to assess a fee, not to exceed the standard adoption fee, for animals released to an adoption organization. However, the claimants argue that the fee authority is not sufficient to cover the “substantial new costs. ”

Both the Department of Finance and Ms. Bryant, citing Government Code section 17556, subdivisions (d) and (e), contend that the test claim legislation does not impose “costs mandated by the state” since the legislation authorizes local agencies to assess fees sufficient to pay for the mandated program and that the legislation has no net negative financial impact on local government. Ms. Bryant states the test claim legislation includes a number of cost saving measures such as (a) turning over shelter animals to qualified nonprofit animal rescue and adoption groups, which saves the costs of killing and carcass disposal and brings in adoption revenues paid by the nonprofit groups; (b) waiting before automatically killing owner-relinquished pets so that they can be reunited with their real owner or adopted by a new owner or nonprofit group - - thereby bringing in revenues and saving the expense of killing and disposing of the bodies; (c) providing for lost/found listings and other information to aid owners of lost pets, which obviates the need for many animals to enter the shelters at all; (d) enabling shelters to collect freely offered rewards for the return of lost pets; and (e) creating more legal avenues for dealing with anti-cruelty statute enforcement. The Department of Finance and Ms. Bryant further contend that the costs of impoundment must be passed on to the owners under the existing authority of Penal Code sections 597f and 597.1 and Government Code section 25802.

Government Code section 17514 defines “costs mandated by the state” as *any increased cost* a local agency is required to incur as a result of a statute that mandates a new program or higher level of service.

Government Code section 17556 lists seven exceptions to reimbursement, two of which are pertinent here. That section states that the Commission shall not find “costs mandated by the state” if the Commission finds that:

- ⊖ The local agency has the authority to levy service charges, fees or assessments sufficient to pay for the mandated program or increased level of service (Gov. Code, § 17556, subd. (d)); or
- ⊖ The statute provides for offsetting savings to local agencies which result in no net costs to the local agencies, or includes additional revenue that was specifically intended to fund the costs of the state mandate in an amount sufficient to fund the cost of the state mandate (Gov. Code, § 17556, subd. (e)).

Government Code section 17556, subdivisions (d) and (e), are analyzed below.

**Fee Authority – Government Code Section 17556, Subdivision (d).** Government Code section 17556, subdivision (d), provides that there shall be no costs mandated by the state if the local agency has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program.

In the present case, local agencies do have the authority, under certain circumstances, to assess fees upon the owner of an impounded animal for the care and maintenance of the animal. For example, pursuant to Civil Code section 2080, any public agency that takes possession of an animal has the authority to charge the owner, *if known*, a reasonable charge for saving and taking care of the animal.

Similarly, Penal Code sections 597f and 597.1 also allow local agencies to pass on the costs of caring for abandoned or seized animals to their owners by providing that “the cost of caring for the animal shall be a lien on the animal until the charges are paid. ”

Moreover, Penal Code section 597f allows the cost of hospital and emergency veterinary services provided for impounded animals to be passed on to the owner, if **known**.<sup>35</sup>

The fee authority granted under the foregoing authorities applies only if the owner is known. Thus, local agencies have the authority to assess a fee to care and provide treatment for animals relinquished by their owners pursuant to Food and Agriculture Code section 31754. Local agencies also have the authority to assess a fee for the care and treatment of impounded animals that are ultimately redeemed by their owners. Under such circumstances, the Commission finds that the fee authority is sufficient to cover the increased costs to care,

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<sup>35</sup> Penal Code section 597f also allows the cost of such veterinary services to be *partially* paid pursuant to Food and Agriculture Code section 30652, which provides the following: “All fees for the issuance of dog license tags and all fines collected pursuant to this division shall be paid into the county, city, or city and county treasury, as the case may be, and shall be used: (a) First, to pay fees for the issuance of dog license tags; (b) Second, to pay fees, salaries, costs, expenses, or any or all of them for the enforcement of this division and all ordinances which are made pursuant to this division; (c) Third, to pay damages to owners of livestock which are killed by dogs; (d) Fourth, to pay costs of *any hospitalization or emergency care of animals pursuant to Section 597f of the Penal Code*. (Emphasis added.) The monies collected for licenses and fines can be identified as an offset in the Parameters and Guidelines.

maintain, and provide necessary veterinary treatment for the animal during the required holding period since the “cost of caring” for the animal can be passed on to the owner.

Accordingly, pursuant to Government Code section 17556, subdivision (d), the Commission finds that there are no costs mandated by the state for the care, maintenance and necessary veterinary treatment of animals relinquished by their owners or redeemed by their owners during the required holding period.

The Commission further finds that there are no costs mandated by the state under Government Code section 17556, subdivision (d), for the care, maintenance, and treatment of impounded animals that are ultimately adopted by a new owner; for the care, maintenance, and treatment of impounded animals that are requested by a nonprofit animal rescue or adoption organization; or for the administrative activities associated with releasing the animal to such organizations.

The test claim legislation gives local agencies the authority to assess a standard adoption fee, in addition to any spay or neuter deposit, upon nonprofit animal rescue or adoption organizations that request the impounded animal prior to the scheduled euthanization of the animal.<sup>36</sup>

The claimant contends that the “standard adoption fee” is not sufficient to cover the costs for animals adopted or released to nonprofit animal rescue or adoption organizations. However, based on the evidence presented to date, the Commission finds that local agencies are not prohibited by statute from including in their “standard adoption fee” the costs associated with caring for and treating impounded animals that are ultimately adopted by a new owner or released to nonprofit animal rescue or adoption organizations, and the associated administrative costs. Rather, local agencies are only prohibited from charging nonprofit animal rescue or adoption organizations a higher fee than the amount charged to individuals seeking to adopt an animal.

However, the fees recovered by local agencies under the foregoing authorities do not reimburse local agencies for the care and maintenance of stray or abandoned animals, or the veterinary treatment of stray or abandoned animals (other than cats and dogs) during the holding period required by the test claim legislation when:

- ⌘ The owner is unknown;
- ⌘ The animal is not adopted or redeemed; or
- ⌘ The animal is not released to a nonprofit animal rescue or adoption organization.

Thus, the fee authority is not sufficient to cover the increased costs for care, maintenance, and treatment during the required holding period for those animals that are ultimately euthanized. Under such circumstances, the Commission finds that that Government Code section 17556, subdivision (d), does not apply to deny this claim. Rather, local agencies may incur increased costs mandated by the state to care for these animals during the required holding period.

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<sup>36</sup> See Food and Agriculture Code sections 31108 (dogs), 317.52 (cats), 31752.5 (feral cats), 31753 (other animals), and 3 1754 (owner-relinquished animals).

**Offsetting Savings or Additional Revenue – Government Code Section 17556,**

**Subdivision (e).** Government Code section 17556, subdivision (e), states that the Commission shall not find costs mandated by the state if:

- ⚭ The *test claim statute* provides for offsetting savings to local agencies which result in no net costs to the local agencies, or
- ⚭ The *test claim statute* includes additional revenue that was specifically intended to fund the costs of the state mandate in an amount sufficient to fund the cost of the state mandate.

As indicated above, the Department of Finance and Ms. Bryant contend that Government Code section 17556, subdivision (e), applies to this claim since the legislation has no net negative financial impact on local government and includes a number of cost saving measures,

Additionally, the San Francisco SPCA contends that the test claim legislation is cost-effective and can be accomplished on a revenue-neutral or revenue-positive basis without expenditures for new facilities or increased space.

The Commission agrees that one of the purposes of the test claim legislation was to reduce the cost of euthanasia. The Legislature expressly declared in Section 1 of the test claim legislation that the “redemption of owned pets and adoption of lost or stray adoptable animals is preferable to incurring social and economic costs of euthanasia.” To reduce the rate of killing, the Legislature made it easier for owners to redeem their pets by establishing longer holding periods, mandatory record-keeping, and lost and found lists.

In this respect, both the Department of Finance and Ms. Bryant describe a hypothetical situation showing the projected cost savings to a local agency when complying with the test claim legislation. The Commission recognizes that if complying with the test claim legislation really does result in cost savings, then local agencies will not be filing claims for reimbursement with the State Controller’s Office. Government Code section 17514 only authorizes reimbursement by the state for the *increased* costs in complying with the mandate. The Commission notes that the claimants and several other commentators have filed declarations stating that local agencies have incurred increased costs as a result of the test claim legislation,

But, with regard to the legal issue of whether Government Code section 17556, subdivision (e), applies to this test claim, the only provision *in the test claim legislation* that provides for offsetting savings for the care and maintenance of the animal during the required holding period is the authorization to accept advertised rewards or rewards freely offered by the owner of the animal.<sup>37</sup> Rewards are not offered in every case, however. In addition, the rewards do not reimburse local agencies for the care and maintenance of a stray or abandoned animal when the owner cannot be found.

Thus, the Commission finds that there is no evidence that the test claim legislation provides for offsetting savings that result in *no* net costs to local agencies.

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<sup>37</sup> Civil Code section 1845.

Moreover, the test claim legislation does not include additional revenue specifically intended to fund the costs of the mandate.

Accordingly, the Commission finds that Government Code section 17556, subdivision (e), does not apply to this claim.

Feral Cats, Lost and Found Lists, Maintaining Records

The Commission finds that none of the exceptions to reimbursement in Government Code section 17556 apply to deny this test claim with respect to the activities listed below. In this regard, the Commission finds that local agencies may incur increased costs mandated by the state pursuant to Government Code section 17514:

- ⚡ For impounded dogs, cats, and other specified animals that are held for four business days after the day of impoundment, to either:
  - (1) Make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (2) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establish a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);
- ⚡ To verify whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
- ⚡ To post lost and found lists (Food & Agr. Code, § 32001); and
- ⚡ To maintain records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003).

**Issue 4: Do the activities imposed by Penal Code section 597.1, relating to the seizure of animals, constitute a reimbursable state mandated program pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514?**

At the hearing on October 26, 2000, interested party, the County of San Diego, testified that the activities required by Penal Code section 597.1, relating to the seizure of animals, constitutes a reimbursable state mandated program. The claimants did not request reimbursement for such activities.

However, on November 9, 2000, the claimants submitted a “Review of Transcript and Proposed Recommendation” requesting that the Commission’s decision incorporate the County of San Diego request. Specifically, the claimants are requesting that the Commission find that the activities listed below constitute reimbursable state mandated activities, and that the Commission adopt the following language in the statement of decision:

For dogs, cats and other animals seized pursuant to Penal Code Section [PC] 597.1:

- A. Conducting pre-seizure hearings [PC 597.1 (g)] ,
- B. Conducting post-seizure hearings [PC 597.1(f)], in those cases where it is determined the seizure was justified,
- C. Providing care, maintenance, and required veterinary treatment, except for emergency treatment of injured dogs and cats, during the new segment of the 14 day holding period, if not paid for by the animals' owner or on the owner's behalf [PC 597.1(h)], or, if required veterinary care is not provided by the owner and the animal is deemed to be abandoned [PC 597.1(i)].

For the reasons stated below, the Commission disagrees with the claimants and interested parties, and finds that the activities listed above do not constitute reimbursable state mandated activities pursuant to article XIII B, section 6 of the California Constitution and Government Code section 175 14.

#### Pre-Seizure and Post-Seizure Hearings

Before the test claim legislation was enacted, Penal Code section 597.1 made it a misdemeanor to permit an animal to be in any building, street, or lot without proper care and attention. In cases where the local agency determined that prompt action was required to protect the health and safety of the animal or others, the local agency was authorized to immediately seize the animal. Under such circumstances, subdivision (f) required that the local agency provide the owner, if known, with the opportunity for a post-seizure hearing before the commencement of the criminal proceeding to determine the validity of the seizure.

In cases where the immediate seizure was not justified, the local agency was required by subdivision (g) to provide the owner, if known, with the opportunity of a pre-seizure hearing. In such cases, the owner was required to produce the animal at the time of the hearing, unless the owner made arrangements with the local agency to view the animal, or unless the owner could provide verification that the animal was euthanized. The purpose of the hearing was to determine if the animal should be seized for care and treatment.

Although, in prior law, subdivisions (f) and (g) contained language requiring agencies to conduct pre-seizure and post-seizure hearings, the provisions of Penal Code section 597.1, including subdivisions (f) and (g), became operative *only if* the governing body of the local agency determined that it would operate under section 597.1. Former Penal Code section 597.1, subdivision (l), stated the following:

- (1) This section shall be operative in a public agency or a humane society under the jurisdiction of the public agency, or both, only if the governing body of that public agency, by ordinance or resolution, determines that this section shall be operative in the public agency or the humane society and that Section 597f shall not be operative.

Thus, before the test claim legislation was enacted, adherence to Penal Code section 597.1 was optional.

The test claim legislation deleted subdivision (1). With the deletion of subdivision (1), pre-seizure and post-seizure hearings are now required.

Nevertheless, for the reasons provided below, the Commission finds the requirement to conduct either a pre-seizure or post-seizure hearing does *not* constitute a new program or higher level of service, and does not impose costs mandated by the state.

In 1976, the California Court of Appeal determined, in *the* case of *Can-era v. Bertaini*,<sup>38</sup> that pre-seizure and post-seizure hearings are constitutionally required pursuant to Fourteenth Amendment, Due Process Clause, of the United States Constitution. In *Carrera*, the petitioner's farm animals were seized and impounded for running at large and the owner was charged with cruelty and neglect. The seizure immediately resulted in petitioner incurring several hundred dollars in fees and costs that had to be paid before she could get possession of her animals. Petitioner was not given the opportunity under either a pre-seizure or post-seizure hearing to determine if the seizure was valid. Instead, by the time she was able to institute a lawsuit and obtain a court hearing, six weeks after the seizure, the fees increased to over **\$2,500**. The court found that the county's procedures violated the Due Process Clause and recognized that where the government takes a person's property, the Due Process Clause requires some form of notice and hearing. The court stated the following:

As a matter of basic fairness, to avoid the incurrence of unnecessary expenses, appellant was entitled to a hearing *before* her animals were seized or, if the circumstances justified a seizure without notice and a hearing, she was entitled to a *prompt hearing after* the animals were seized. Manifestly, the hearing in the superior court six weeks after the seizure cannot be said to satisfy appellant's due process rights.<sup>39</sup>  
(Emphasis added.)

Since pre-seizure and post-seizure hearings were *previously required* by the United States Constitution, these same activities imposed by Penal Code section 597.1 do not constitute a new program or higher level of service.

Moreover, the requirement to conduct pre-seizure and post-seizure hearings does not impose costs mandated by the state. Government Code section 17556, subdivision (b), provides that the Commission shall not find costs mandated by the state when "the statute or executive order affirmed for the state that which had been declared existing law or regulation by action of the courts," The Commission finds that Government Code section 17556, subdivision (b), applies here since before the enactment of the test claim legislation, the court in *Carrera* declared that existing law, through the Due Process Clause of the United States Constitution, required local agencies to conduct pre-seizure and post-seizure hearings when animals are seized. Moreover, bill analyses of the test claim legislation reveal that the amendment to Penal Code section 597.1 was intended to codify the court's decision in *Carrera*.

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<sup>38</sup> *Carrera v. Bertaini* (1976) 63 Cal.App.3d 721.

<sup>39</sup> *Id.* at 729.

Accordingly, the Commission finds that the requirement imposed by Penal Code section 597.1 to conduct pre-seizure and post-seizure hearings does not constitute a reimbursable state mandated activity pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514.

#### Holding Period for Seized Animals

The claimants and interested parties also request reimbursement for the following activities as a result of the 14-day holding period for seized animals:

Providing care, maintenance, and required veterinary treatment, except for emergency treatment of injured dogs and cats, during the new segment of the 14 day holding period, if not paid for by the animals' owner or on the owner's behalf [PC 597.1(h)], or, if required veterinary care is not provided by the owner and the animal is deemed to be abandoned [PC 597.1(i)].

The Commission disagrees with the claimants' request.

Penal Code section 597.1, subdivisions (h), provides that if an animal is properly seized, the owner shall be personally liable to the local agency for the cost of the seizure and care of the animal. The owner has 14 days after the animal was seized to pay the charges and redeem the animal. The charges constitute a lien on the animal. If the owner does not pay the charges permitted under section 597.1, then the animal shall be deemed an abandoned animal and may be disposed of by the local agency.

Penal Code section 597.1, subdivision (i), further provides that if the seized animal requires veterinary care and the local agency is not assured, within 14 days of the seizure of the animal, that the owner will provide the necessary care, the animal is deemed abandoned and may be disposed of by the local agency.

The 14-day holding period does *not* apply if it has been determined #at the seized animal incurred severe injuries, is incurably crippled, or is afflicted with a serious contagious disease and the owner does not immediately authorize treatment of the animal at the expense of the owner. In such cases, the seized animal may be euthanized without regard to the holding period. (Pen. Code, § 597.1, subd. (i).)

Furthermore, the Commission finds that the 14-day holding period does *not* apply when the owner is truly unknown. Under such circumstances, the animal may be euthanized if sick or injured without regard to the 14-day holding period, or is deemed an abandoned or stray animal requiring the local agency to comply with the four or six day holding period established for dogs, cats, and other animals in Food and Agriculture Code sections 3 1108, 31752, and 31753. For example, Penal Code section 597.1, subdivision (b), provides that "every sick, disabled, infirm, or crippled animal, except a dog or cat, that is abandoned in any city, county, city and county, or judicial district may be killed by the officer if, after a reasonable search, no owner of the animal can be found." Subdivision (b) further provides that the local agency has the duty to cause the animal to be euthanized or rehabilitated and placed in a suitable home on information that the animal is stray or abandoned. Moreover, subdivision (c) requires that all injured dogs and cats be conveyed to a veterinarian. If the owner does not redeem the injured

dog or cat “within the locally prescribed waiting period,” the veterinarian may euthanize the animal.

When the 14-day holding period does apply, the Commission agrees that it constitutes a new program or higher level of service. Before the enactment of the test claim legislation, Penal Code section 597f required local agencies to take possession of animals that were abandoned, neglected, unfit for labor, or cruelly treated, and care for the animal until it is redeemed by the owner.

The Commission finds that prior law established in Penal Code section 597f implies *some* holding period for seized animals to allow the owner to redeem the animal after payment of expenses. However, there was *no prior state or federal law* mandating local agencies to hold seized animals for any specified time period. With the enactment of the test claim legislation, which deleted subdivision (1) of section 597.1 making its provisions mandatory, the state is now requiring local agencies, for the first time, to hold seized animals for 14 days before the animal may be disposed of by the local agency.

Thus, the Commission finds that providing care and maintenance for seized animals during the 14-day holding period constitutes a new program or higher level of service.

The Commission also finds the providing treatment for seized animals during the 14-day holding period, constitutes a new program or higher level of service. Penal Code section 597.1, subdivision (a), states. that “any peace officer, humane society officer, or animal control officer shall take possession of the stray or abandoned animal and shall provide care *and treatment* for the animal until it is deemed in suitable condition to be returned to the owner. ” Subdivisions (f) and (g) of section 597.1 also require that the due process notice given to owners of seized animals contain a statement that the owner is liable for the cost of caring for *and treating* the seized animal. Thus, necessary treatment is required during this time period.

But, the Commission finds that there are *no* costs mandated by the state associated with the 14-day holding period.

Government Code section 17556, subdivision (d), provides that the Commission shall not find costs mandated by the state when the local agency has the authority to levy service charges, fees or assessments sufficient to pay for the mandated program or increased level of service.

The Commission finds that Government Code section 17556, subdivision (d), applies here. Penal Code section 597.1 authorizes the local agency to pass on the costs of the seizure and care, including veterinary care, of the animal to the owner when the seizure is upheld at the due process hearing. The charges become a lien on the animal until paid. If the owner pays all costs associated with the seizure of the animal, then the owner can redeem the animal and the local agency’s costs are fully recovered. (Pen. Code, § 597.1, subd. (a).) Under such circumstances, there are no costs mandated by the state.

Even in situations where the owner abandons the seized animal, and fails or refuses to pay the costs of the seizure and care during the 14-day holding period, the local agency still has the authority to recover their costs in full from the owner. Under such circumstances, the owner becomes personally liable for the charges. For example, subdivisions (f) and (g) of section 597.1 provide that the owner’s failure to request or attend the due process hearing “shall result

in liability” for the cost of caring for and treating any animal properly seized. Moreover, once the owner is found guilty of a misdemeanor under section 597.1, the costs of caring for and treating the animal become restitution to be paid by the owner to the local agency. Thus, even if the owner abandons the animal, liability for the costs of care and treatment during the 14-day holding period follow the owner and are collectible by the local agency.

The Commission further finds that Government Code section 17556, subdivision (d), applies to deny reimbursement for the costs incurred as a result of the 14-day holding period when the local agency is not able to collect the full amount of the charges from the owner. In *Santa Margarita Water District v. Kathleen Connell, as State Controller*<sup>40</sup> the court rejected the interpretation that authority to levy fees sufficient to cover costs under Government Code section 17556, subdivision (d), turns on economic feasibility. Rather, the court held that the plain language of subdivision (d) precludes reimbursement where the local agency has the authority, the right or the power to levy fees sufficient to cover the costs of the state-mandated program. The court stated the following:

The Districts in effect ask us to construe ‘authority,’ as used in the statute, as a practical ability in light of surrounding economic circumstances. However, this construction cannot be reconciled with the plain language of the statute and would create a vague standard not capable of reasonable adjudication. Had the Legislature wanted to adopt the position advanced by the Districts, it would have used “reasonable ability” in the statute rather than “authority”.<sup>41</sup>

Accordingly, the Commission finds that the 14-day holding period established under Penal Code section 597.1 does not constitute a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

## CONCLUSION

The Commission concludes that the test claim legislation imposes a partial reimbursable state mandated program on local agencies pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514 for the *increased costs* in performing the following activities:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four business days from the day after impoundment, as specified below in 3(a) and 3(b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);

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<sup>40</sup> (1997) 59 Cal.App.4th 382.

<sup>41</sup> *Id.*, pg. 401

2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3(a) and 3(b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For impounded dogs, cats, and other specified animals that are held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);
4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ. Code, §§ 1834 and 1846).

The Commission also concludes that all other statutes included in the test claim legislation that are not listed above do not impose a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 175 14.

The Commission further concludes that several statutes outside the test claim legislation that provide local agencies with revenues to offset the costs of the mandated program should be included in the Parameters and Guidelines as offsetting savings to the extent they are collected and received by the local agency. For example, local agencies have the authority to attribute part of the fees collected from owners for dog license tags and fines to pay salaries, costs, and expenses for the enforcement of animal control and emergency care of impounded animals. (Food & Agr. Code, § 30652; Pen. Code, § 597f.) Local agencies also have the authority to use a portion of the unclaimed spay and neuter deposits and fines collected for not complying with spay and neuter requirements to the administrative costs incurred by a local agency. (Food & Agr. Code, §§ 30520 et seq., and 31751 et seq.)<sup>42</sup> Finally, local agencies have the

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<sup>42</sup> The Commission recognizes that as of January 1, 2000, dogs and cats are required to be spayed or neutered before they are adopted or released. (Food & Ag. Code, §§ 30503 and 31751.3.) Thus, local agencies stopped collecting spay/neuter deposits for cats and dogs as of January 1, 2000. (See comments from County of Fresno.) The reimbursement period for this test claim will begin January 1, 1999. Accordingly, the Commission concludes

authority to use the fines imposed and collected from owners of impounded animals to pay for the expenses of operation and maintenance of the public pound and for the compensation of the poundkeeper. (Gov. Code, § 25802.)

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that the spay/neuter deposits collected by local agencies for cats and dogs from January 1, 1999 to January 1, 2000, be identified as an offset.

## ITEM 8

### STAFF'S PROPOSED PARAMETERS AND GUIDELINES

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

#### *Animal Adoption*

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#### Executive Summary

##### Summary of the Mandate

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive "necessary and prompt veterinary care."

On January 25, 2001, The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);

4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

### **Staff Analysis**

On January 19, 2001, before the Commission adopted the Statement of Decision, the claimant submitted its Proposed Parameters and Guidelines. Over the next few months, the Commission received comments from several interested parties and persons, conducted a pre-hearing conference, and requested additional briefing from the parties. Staff reviewed the claimant’s proposed and revised parameters and guidelines, as well as the other comments and briefs filed by interested parties and persons. A summary of the most pertinent issues raised by the parties, and staff’s Proposed Parameters and Guidelines (beginning on page 15) are discussed below.

#### Period of Reimbursement

The claimant requests reimbursement from the *enactment* date of the test claim legislation. However, based on article IV, section 8 of the California Constitution and case law interpreting that provision, a statute has no force for any purpose until it becomes effective and operative. Thus, the period of reimbursement identified in staff’s Proposed Parameters and Guidelines begins on the effective and operative dates of the test claim legislation, rather than the enactment date.

#### Reimbursable Activities

Staff’s Proposed Parameters and Guidelines identifies the activities listed in the Commission’s Statement of Decision, and proposes the inclusion of the activities and clarifying language described below:

- Policies and Procedures/Training: The claimant requests reimbursement for the one-time activities of developing policies and procedures, and training. Staff finds that these activities are reasonably necessary to carry out the mandate and has listed these activities as one-time activities.
- Procurement of medical, kennel, and computer equipment: The claimant requests reimbursement to procure medical, kennel, and computer equipment necessary to comply with the reimbursable activities. Staff finds that this activity is reasonably necessary to carry out the mandate and has listed this activity as a one-time activity, as proposed by the claimant.
- Development or procurement of computer software: The claimant requests reimbursement to develop or procure computer software “to meet the information processing requirements of the test claim legislation.” Staff finds that developing

or procuring software to maintain non-medical records on impounded animals is reasonably necessary to carry out the mandate and has listed this activity as a one-time activity, as proposed by the claimant.

- **Construction/Renovation of Facilities:** The claimants, and several interested parties, request reimbursement for the construction of new facilities and/or remodeling and renovation of existing facilities to comply with the increased holding period for dogs, cats, and other specified animals. Staff finds facility construction, renovation, and/or remodeling is reasonably necessary to provide appropriate space necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are ultimately euthanized because the test claim legislation expanded the list of animals local agencies are required hold and increased the holding period for dogs and cats. To ensure that the construction of new facilities, or the remodeling/renovation of existing facilities is directly related to this mandated program, staff included language in the Proposed Parameters and Guidelines requiring eligible claimants to submit documentation with their reimbursement claims evidencing that the governing board (in the case of new construction) or a delegated representative (in the case of a remodel/renovation job) made findings that the construction and/or renovation was required because of the increased holding periods, and was the most feasible solution.
- **Care and Maintenance of Impounded Stray or Abandoned Animals that are Ultimately Euthanized:** The claimant proposes the use of a unit cost for claiming reimbursement for this activity. Staff disagrees with the use of the unit cost because there is no evidence in the record to support the conclusion that the proposed unit cost is representative of agencies statewide. Staff agrees with the use of the actual cost method proposed by the claimant, and the time study language proposed by the State Controller’s Office to claim reimbursement for this activity and, thus, the Proposed Parameters and Guidelines identifies these claiming methods.
- **“Reasonable and Necessary Veterinary Care”:** The Proposed Parameters and Guidelines defines “necessary and prompt veterinary care” as all reasonable medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable” during the increased holding periods specified in Statutes of 1998, chapter 752. The following veterinary procedures, if conducted, are eligible for reimbursement:
  - An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
  - A wellness vaccine administered to “treatable” or “adoptable” animals.
  - Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.

- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable”.

Eligible claimants are *not* entitled to reimbursement for emergency treatment given to cats and dogs (Pen. Code, § 597f, subd. (b)); administration of rabies vaccination to dogs (Health & Saf. Code, § 121690); implantation of microchip identification; spay or neuter surgery and treatment; or euthanasia.

#### Offsetting Savings and Other Reimbursements

The Proposed Parameters and Guidelines identify the statutes listed in the Statement of Decision that the Commission found provided local agencies with revenue to offset the costs of the mandated program. In addition, the State Controller’s Office contends that rewards are a source of offsetting revenue. Staff disagrees. As indicated on pages 31 and 32 of the Commission’s Statement of Decision, the test claim legislation, in Civil Code section 1845, authorizes local agencies to accept advertised rewards or rewards freely offered by the owner of the animal. The Commission recognized, however, that rewards only provide reimbursement to local agencies for the care and maintenance of a stray or abandoned animal when the owner *is* known. The Commission *denied* reimbursement for the care and maintenance of animals when the owner is known (i.e., animals relinquished or redeemed by the owner). Thus, reward money does not reimburse the local agency for the population of animals that are eligible for reimbursement under this mandated program (i.e., stray or abandoned animals that are not adopted or redeemed, but are ultimately euthanized). Accordingly, staff finds that including rewards as an offset is inconsistent with the Commission’s Statement of Decision.

#### **Staff Recommendation**

Staff recommends that the Commission adopt staff’s Proposed Parameters and Guidelines, which begins on page 15.

Staff also recommends that the Commission authorize staff to make any non-substantive, technical corrections to the parameters and guidelines following the hearing.

## **Claimants**

County of Los Angeles, City of Lindsay, County of Tulare, County of Fresno, and Southeast Area Animal Control Authority (SEAACA)

## **Chronology**

- 1-19-01 Claimant, County of Los Angeles, submits Proposed Parameters and Guidelines
- 1-25-01 Commission adopts Statement of Decision
- 2-28-01 Department of Finance submits comments
- 2-28-01 County of San Diego submits comments
- 3-03-01 Interested person, Maggie Wehinger, submits comments
- 3-07-01 Interested person, Lois Newman of The Cat and Dog Rescue Association, submits comments
- 3-07-01 City of Lindsay submits comments
- 3-12-01 County of Fresno submits comments
- 3-14-01 County of Tulare submits comments
- 3-27-01 County of Tuolumne submits comments
- 3-30-01 State Controller's Office submits comments
- 4-27-01 Staff holds pre-hearing conference
- 5-01-01 Staff issues letter requesting additional briefing
- 5-21-01 Merced County submits additional briefing
- 5-24-01 County of Santa Clara submits additional briefing
- 5-30-01 County of Tehama submits additional briefing
- 5-30-01 County of Fresno submits additional briefing
- 5-31-01 County of Los Angeles submits additional briefing and revisions to Proposed Parameters and Guidelines
- 5-31-01 County of San Diego submits additional briefing
- 5-31-01 County of Tulare submits additional briefing
- 6-01-01 State Controller's Office submits additional briefing
- 6-01-01 Interested person, Lois Newman of The Cat and Dog Rescue Association, submits additional briefing
- 6-11-01 Contra Costa County submits additional briefing

## **STAFF ANALYSIS**

On January 19, 2001, before the Commission adopted the Statement of Decision, the claimant submitted its proposed parameters and guidelines. Over the next few months,

the Commission received comments from several interested parties and persons, conducted a pre-hearing conference, and requested additional briefing from the parties. Staff reviewed the initial proposed parameters and guidelines and the revised parameters and guidelines submitted by the claimant, County of Los Angeles, as well as the other comments and briefs filed by interested parties and persons. Based on these comments, staff prepared the Proposed Parameters and Guidelines, beginning on page 15. Non-substantive changes were made to some of the reimbursable activities listed in Section IV., and to Sections V. through IX. of the Proposed Parameters and Guidelines for the purposes of clarification, conformity to the Statement of Decision, and consistency with language in recently adopted parameters and guidelines.

A summary of the most pertinent issues raised by the parties, and staff's Proposed Parameters and Guidelines are discussed below.

### **III. Period of Reimbursement**

Claimant contends that the period of reimbursement begins on September 23, 1998, the *enactment* date of the test claim legislation.<sup>1</sup> Staff disagrees with the claimant's contention.

With the exception of Section 21 of the test claim legislation (Statutes of 1998, Chapter 752), the test claim legislation became operative and effective on January 1, 1999. Section 21 established a delayed operative date of July 1, 1999 for the holding period for stray dogs and cats (Food & Agr. Code, §§ 31108, 31752). The test claim legislation does not contain an urgency clause.<sup>2</sup>

Providing for reimbursement *before* the effective date of a statute, as proposed by claimant, conflicts with article IV, section 8 of the California Constitution. That section, and California courts interpreting that section, provide that a statute becomes operative on one of three dates. If the legislation contains an urgency clause, it becomes effective immediately upon the Governor's signature and transmittal to the Secretary of State. If the legislation does not contain an urgency clause, it becomes effective on January first following the date the Governor signed the bill. A bill can also contain a delayed operative date, where it goes into effect on January first, but does not become operative until a later date. Until a statute becomes effective and operative, it has no force for any purpose.<sup>3</sup>

Accordingly, section III, Period of Reimbursement, of staff's Proposed Parameters and Guidelines states that the period of reimbursement for the activities associated with the holding period for stray dogs and cats begins on or after July 1, 1999, and the period of reimbursement for all other reimbursable activities begins on or after January 1, 1999.

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<sup>1</sup> Exhibit B, Claimant's Proposed Parameters and Guidelines dated January 19, 2001.

<sup>2</sup> Exhibit W, Statutes of 1998, Chapter 752.

<sup>3</sup> Exhibit X, *People v. Camba* (1996) 50 Cal.App.4th 857; 58 Cal Jur 3d, section 18, page 330.

## **IV. Reimbursable Activities**

### **A. One-Time Activities**

The claimant requests reimbursement for developing policies and procedures, and to train staff on the implementation of the reimbursable activities. Staff finds that these activities are reasonably necessary to carry out the mandate, and has listed these activities as one-time activities.<sup>4</sup>

The claimant also requests reimbursement for the one-time activity of procuring medical, kennel, and computer equipment, and developing or procuring computer software to meet the information processing requirements of the test claim legislation.<sup>5</sup> Staff finds that these activities are reasonably necessary to carry out the mandate. However, developing or procuring computer software “to meet the information processing requirements” is overly broad. Rather, staff has limited the development or procurement of software to the maintenance of records, as specified in the Commission’s Statement of Decision. Thus, the Proposed Parameters and Guidelines includes the following one-time activities:

- Procure medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV. (B) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V. (B) of these parameters and guidelines.
- Develop or procure computer software for the maintenance of records on animals specified in Section IV. (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V. (B) of these parameters and guidelines.

### **B. Ongoing Activities**

#### **Construction of New Facilities/Remodeling or Renovating Existing Facilities**

The claimants, and several interested parties, request reimbursement for the construction of new facilities and/or remodeling and renovation of existing facilities to comply with the increased holding periods for dogs, cats, and other specified animals.<sup>6</sup>

For example, the County of Los Angeles states that facility construction and/or renovation is reasonably necessary because adequate space is required to accommodate animals under the new holding period; to isolate infected animals in order to prevent the spread of disease; to provide increased animal housing in a safe manner, meeting local building codes and zoning ordinances; and to prevent fighting, starvation, and other care problems.<sup>7</sup>

The County of San Diego states that the test claim legislation in Civil Code sections 1834, 1846, and 2080 require that adequate shelter be provided to impounded animals.

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<sup>4</sup> California Code Regulations, title 2, section 1183.1.

<sup>5</sup> Exhibit B, Claimant’s Proposed Parameters and Guidelines dated January 19, 2001.

<sup>6</sup> See additional briefing from County of Fresno (Exhibit P), County of Tulare (Exhibit S), County of Santa Clara (Exhibit N), County of Tehama (Exhibit O), and Merced County (Exhibit M)

<sup>7</sup> Exhibit Q, County of Los Angeles additional briefing dated May 31, 2001.

The County contends that adequate shelter was construed at an American Humane Association conference as “housing that is appropriate for species, age, and size. The environment must meet temperature, health and safety requirements of the animal.” The County further contends that the holding period of the test claim legislation resulted in a greater number of stray animals being housed in public shelters. Thus, they state that many shelters renovated and installed different and/or supplementary enclosures and temperature control/ventilation systems in order to provide “adequate shelter.”<sup>8</sup>

The State Controller’s Office states that the parameters and guidelines should require a certification from the claimant to ensure that construction or remodeling was required by the test claim legislation.

Staff finds facility construction, renovation, and/or remodeling is reasonably necessary to provide appropriate space necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are ultimately euthanized.

The test claim legislation required, for the first time, that local agencies hold rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property for four to six business days from the day of impoundment. In addition, the test claim legislation increased the holding period for dogs and cats. Thus, local agencies are required to hold more animals, for a longer period of time.

However, to ensure that the construction of new facilities, or the remodeling/renovation of existing facilities is directly related to this mandated program, staff included language in the Proposed Parameters and Guidelines requiring eligible claimants to submit documentation with their reimbursement claims evidencing that the governing board (in the case of new construction) or a delegated representative (in the case of a remodel/renovation job) made findings that the construction and/or renovation was required because of the increased holding periods, and was the most feasible solution. The Proposed Parameters and Guidelines state the following:

Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day;

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<sup>8</sup> Exhibit R, County of San Diego additional briefing dated May 31, 2001.

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).<sup>9</sup>

In addition, the Commission's Statement of Decision limited reimbursement for care and maintenance to impounded stray dogs, cats, and other specified animals that are *ultimately euthanized*. Thus, the Proposed Parameters and Guidelines clarify that eligible claimants are only entitled to reimbursement for the proportionate share of actual costs to plan, design, construct or remodel/renovate in a given year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in the test claim legislation that are ultimately euthanized to the total population of animals housed in the facility.

**Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)**

The Commission's Statement of Decision states that providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized is a reimbursable activity. The increased holding period shall be measured by calculating the difference between three days from the day of capture (prior law), and four or six business days from the day after impoundment (test claim requirement).

The County of Los Angeles proposed three methods for claiming reimbursement for the cost of care and maintenance; the actual cost method; a time study, wherein the agency

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<sup>9</sup> Assembly Bill 1482 was enacted in 1999 and authorized local agencies to delay the operative date of the holding periods required by the test claim legislation for one year, or until July 1, 2000, if the governing body of the agency determined that it, or its contractors, could not reasonably comply with the longer holding periods and adopted a resolution. The resolution had to contain findings to support the conclusion, including findings regarding the number of animals impounded before the enactment of the test claim legislation, and the number of animals expected to be impounded under the holding periods of the test claim legislation. (See Exhibit Y.)

would observe the labor time to care and maintain a random sample of dogs and cats to obtain an average labor cost per animal per day; and a unit cost of \$5 per animal per day.

Staff disagrees with the use of the unit cost proposed by the claimant. There is no evidence in the record to support the conclusion that the proposed unit cost of \$5 per animal per day is representative of local agency costs statewide for providing care and maintenance to impounded dogs and cats that are ultimately euthanized. Thus, staff's Proposed Parameters and Guidelines do not include a unit cost for this activity.

Staff agrees with the use of the actual cost method proposed by the claimant, and the time study language proposed by the State Controller's Office and, thus, identifies these methods in the Proposed Parameters and Guidelines on pages 20-21.

In addition, staff included language in the Proposed Parameters and Guidelines clarifying that the reimbursable population of animals for this activity is only those impounded stray or abandoned dogs and cats that are required to be housed during the holding period and that are ultimately euthanized. Specifically, the following population exclusions are identified:

#### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr.Code, § 17006);
- Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished dogs and cats (Commission's Statement of Decision, page 20); and
- Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization (Commission's Statement of Decision, pages 30-31).

#### **Care and Maintenance for Impounded Stray or Abandoned Animals that are Ultimately Euthanized (Food & Agr. Code, § 31753)**

The Commission's Statement of Decision states that providing care and maintenance for four or six business days from the day after impoundment is reimbursable for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized.

The Proposed Parameters and Guidelines for this activity contains the same methods of claiming reimbursement, and the same population exclusions, as the activity of providing care and maintenance for impounded stray dogs and cats that are ultimately euthanized.

The only difference here is the period of reimbursement, which begins January 1, 1999 (as opposed to July 1, 1999 for impounded dogs and cats), and the holding period, which requires that these specified animals be held for the full four or six day period from the day after impoundment.

**“Necessary and Prompt Veterinary Care” (Civ. Code, §§ 1834 and 1846)**

The Commission’s Statement of Decision states that providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized is reimbursable.

The language, “necessary and prompt veterinary care,” is language expressed in Civil Code sections 1834 and 1846 of the test claim legislation. However, “necessary and prompt veterinary care” is not defined.

Staff requested additional briefing from the parties to define “necessary and prompt veterinary” care. Several parties proposed language defining the phrase.<sup>10</sup> Staff reviewed the comments and finds that the language proposed by the County of San Diego best reflects the intent of the test claim legislation. The Proposed Parameters and Guidelines state the following:

Beginning January 1, 1999 - Providing “necessary and prompt veterinary care” for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized, during the increased holding periods specified in Statutes of 1998, Chapter 752.

“Necessary and prompt veterinary care” means all reasonable medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

The above language is consistent with Civil Code section 1834.4, which was added by the test claim legislation. That section states the following:

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<sup>10</sup> See additional briefing from the County of Los Angeles (Exhibit Q), the State Controller’s Office (Exhibit T), the County of San Diego (Exhibit R), the County of Fresno (Exhibit P), the County of Santa Clara (Exhibit N), and Contra Costa County (Exhibit V).

- (a) It is the policy of the state that no adoptable animal should be euthanized if it can be adopted into a suitable home. Adoptable animals include only those animals eight weeks of age or older that, at or subsequent to the time the animal is impounded or otherwise taken into possession, have manifested no sign of a behavioral or temperamental defect that could pose a health or safety risk or otherwise make the animal unsuitable for placement as a pet, and have manifested no sign of disease, injury, or congenital or hereditary condition that adversely affects the health of the animal or that is likely to adversely affects the animal's health in the future.
- (b) It is the policy of the state that no treatable animal should be euthanized. A treatable animal shall include any animal that is not adoptable but that could become adoptable with reasonable efforts. This subdivision, by itself, shall not be the basis of liability for damages regarding euthanasia.

In addition, the Proposed Parameters and Guidelines contain language identifying veterinary procedures that are *not* reimbursable:

#### Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to cats and dogs (Pen. Code, § 597f, subd. (b));
- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

Staff has also included language in the Proposed Parameters and Guidelines clarifying that the reimbursable population of animals for this activity is only those impounded animals that are required to be housed during the holding period and are ultimately euthanized by identifying the population of animals that are excluded.

#### **VII. Offsetting Savings and Other Reimbursements**

The Commission's Statement of Decision states the following:

The Commission further concludes that several statutes outside the test claim legislation that provide local agencies with revenues to offset the costs of the mandated program should be included in the Parameters and Guidelines as offsetting savings to the extent they are collected and received by the local agency. For example, local agencies have the authority to attribute part of the fees collected from owners for dog license tags and fines to pay salaries, costs, and expenses for the enforcement of animal control and emergency care of impounded animals. (Food & Agr.

Code, § 30652; Pen. Code, § 597f.) Local agencies also have the authority to use a portion of the unclaimed spay and neuter deposits and fines collected for not complying with spay and neuter requirements to the administrative costs incurred by a local agency. (Food & Agr. Code, §§ 30520 et seq., and 31751 et seq.) Finally, local agencies have the authority to use the fines imposed and collected from owners of impounded animals to pay for the expenses of operation and maintenance of the public pound and for the compensation of the poundkeeper. (Gov. Code, § 25802.)

In addition to the above sources of offsetting revenue, the State Controller's Office contends that reward money should be included as an offset. Staff disagrees. As indicated on pages 31 and 32 of the Commission's Statement of Decision, the test claim legislation, in Civil Code section 1845, authorizes local agencies to accept advertised rewards or rewards freely offered by the owner of the animal. The Commission recognized, however, that rewards only provide reimbursement to local agencies for the care and maintenance of a stray or abandoned animal when the owner *is* known. The Commission *denied* reimbursement for the care and maintenance of animals when the owner is known (i.e., animals relinquished or redeemed by the owner). Thus, reward money does not reimburse the local agency for the population of animals that are eligible for reimbursement under this mandated program (i.e., stray or abandoned animals that are not adopted or redeemed, but are ultimately euthanized). Accordingly, staff finds that including rewards as an offset is inconsistent with the Commission's Statement of Decision.

In addition, the Counties of Fresno and Tulare contend that Food and Agriculture Code section 30652 should not be included as a source of offsetting revenue because it does not cover the costs of the reimbursable activities. Staff disagrees. Food and Agriculture Code section 30652 states the following:

All fees for the issuance of dog license tags and all fines collected pursuant to this division shall be paid into the county, city, or city and county treasury, as the case may be, and shall be used:

- (a) First, to pay fees for the issuance of dog license tags.
- (b) *Second, to pay fees, salaries, costs, expenses, or any or all of them for the enforcement of this division and all ordinances which are made pursuant to this division.*
- (c) Third, to pay damages to owners of livestock which are killed by dogs.
- (d) Fourth, to pay costs of any hospitalization or emergency care of animals pursuant to Section 597f of the Penal Code. (Emphasis added.)

The plain language of Food and Agriculture Code section 30652, subdivision (b), authorizes local agencies to attribute *part* of the fees collected from owners for dog license tags and fines to pay the salaries, costs, and expenses for the enforcement of "this division" (Division 14 of the Food and Agriculture Code). Division 14 of the Food and Agriculture Code governs the regulation and licensing of dogs, and includes section 31108 of the test claim legislation, which imposes the increased holding period for

impounded dogs. As indicated above, the Commission found that Food and Agriculture Code section 31108 imposes a reimbursable state mandated program for providing care and maintenance during the increased holding period for impounded stray or abandoned dogs that are ultimately euthanized. Thus, based on the plain language of section 30652, a local agency is required to use the balance of the revenue, after the payment of fees for the issuance of dog license tags, on the costs and expenses for providing care and maintenance during the increased holding period for impounded stray or abandoned dogs that are ultimately euthanized.

Accordingly, Section VII. of the Proposed Parameters and Guidelines states the following:

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source, including but not limited to licensing fees and fines received and applied pursuant to Food and Agriculture Code sections 30520 et seq., 30652, 31751 et seq., Government Code section 28502, and Penal Code section 597f; other state funds; and federal funds, shall be identified and deducted from this claim.

#### **Staff Recommendation**

Staff recommends that the Commission adopt staff's Proposed Parameters and Guidelines, which begins on page 15.

Staff also recommends that the Commission authorize staff to make any non-substantive, technical corrections following the hearing.

## STAFF'S PROPOSED PARAMETERS AND GUIDELINES

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

### *Animal Adoption*

#### **I. Summary of the Mandate**

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive “necessary and prompt veterinary care.”

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);
4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);

5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

## **II. Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## **III. Period of Reimbursement**

Government Code section 17557, as amended by Statutes of 1998, Chapter 681 (which became effective on September 22, 1998), states that a test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. On December 22, 1998, the County of Los Angeles filed the test claim for this mandated program, establishing eligibility for reimbursement beginning on or after July 1, 1997.

However, except for the amendments to Food and Agriculture Code sections 31108 and 31752, Statutes of 1998, Chapter 752 became operative and effective on January 1, 1999. Therefore, except for the amendments to Food and Agriculture Code sections 31108 and 31752, the costs incurred for Statutes of 1998, Chapter 752 are eligible for reimbursement on or after January 1, 1999.

Section 21 of Statutes of 1998, Chapter 752 establishes an operative date of July 1, 1999 for the amendments to Food and Agriculture Code section 31108 (holding period for stray dogs) and Food and Agriculture Code sections 31752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code sections 31108 and 31752, as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years’ costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If the total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

#### IV. Reimbursable Activities

For each eligible claimant, all direct and indirect costs of labor, materials, supplies, fixed assets, contracted services, training and travel for the performance of the activities listed below are eligible for reimbursement.

Except as specified in Component (B)(3) and (4), reimbursement claims for the performance of the activities listed below shall be based on actual or estimated costs as provided in Government Code section 17560.

##### A. One Time Activities

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in part IV (B) of these parameters and guidelines.
3. Procure medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V. (B) of these parameters and guidelines.
4. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V. (B) of these parameters and guidelines.

##### B. Ongoing Activities

1. Acquisition of Additional Space and/or Construction of New Facilities

Beginning January 1, 1999 - Acquiring additional space and/or construction of new facilities to provide appropriate space necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the increased holding period *and are ultimately euthanized* to the total population of animals housed in the facility.

##### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with

the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

## 2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate space necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the increased holding period *and are ultimately euthanized* to the total population of animals housed in the facility.

### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;

- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

3. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)

Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished dogs and cats; and
- Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of dogs and cats.
  - c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
  - d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day (i.e., dog-day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;

- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
  - e) Document, by signature or initials and date, supervisor approval.
4. Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that are Ultimately Euthanized (Food & Agr. Code, § 31753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that are ultimately euthanized.

#### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

- Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that are ultimately euthanized:

- Actual Cost Method –Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section

31753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.

- b) Determine the average daily census of the animals specified in Food and Agriculture Code section 31753.
  - c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 31753 by 365 = yearly census of animals specified in Food and Agriculture Code section 31753.
  - d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 31753 = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that are ultimately euthanized, by each reimbursable day (four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

5. Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 31108, 31752, 31753)

Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 31753, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Beginning July 1, 1999 - For impounded dogs and cats, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

6. Feral Cats (Food & Agr. Code, § 31752.5)

Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

7. Lost and Found Lists (Food & Agr. Code, § 32001)

Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on “lost and found” lists maintained by the local agency;
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

8. Maintaining *Non-Medical* Records (Food & Agr. Code, § 32003)

Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and
- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

9. “Necessary and Prompt Veterinary Care” (Civ. Code, §§ 1834 and 1846)

Beginning January 1, 1999 - Providing “necessary and prompt veterinary care” for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized, during the increased holding periods specified in Statutes of 1998, Chapter 752.

“Necessary and prompt veterinary care” means all reasonable medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

Population Exclusions

Eligible claimants are *not* entitled to reimbursement for providing “necessary and prompt veterinary care” to the following population of animals:

- Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to cats and dogs (Pen. Code, § 597f, subd. (b));
- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

**V. Claim Preparation and Submission**

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of these Parameters and Guidelines.

A. Direct Costs

Direct costs are defined as costs that can be traced to specific goods, services, programs, activities, or functions and shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.

Reimbursement for personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. **Materials and Supplies**

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. **Contract Services**

Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach consultant invoices to the claim.

4. **Travel**

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.

5. **Training**

The cost of training an employee to perform the mandated activities, as specified in Section IV (A) of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

6. **Fixed Assets**

List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata

portion of the asset that is used for the purposes of the mandated program is reimbursable.

#### **B. Indirect Costs**

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

#### **VI. Supporting Data**

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate. All documentation in support of claimed costs shall be made available to the State Controller's Office, as may be requested. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

#### **VII. Offsetting Savings and Other Reimbursements**

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source, including but not limited to licensing fees and fines received and applied pursuant to Food and Agriculture Code sections 30520 et seq., 30652, 31751 et seq., Government Code section 28502, and Penal Code section 597f; other state funds; and federal funds, shall be identified and deducted from this claim.

#### **VIII. State Controller's Office Required Certification**

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's Office claiming instructions, for those costs mandated by the state contained herein.

**IX. Parameters and Guidelines Amendments**

Pursuant to title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original Parameters and Guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for the fiscal year.

## ITEM 4

### STAFF'S PROPOSED PARAMETERS AND GUIDELINES

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

#### *Animal Adoption*

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#### Executive Summary

##### Introduction

This item was originally heard at the Commission's August 23, 2001 hearing. The Commission continued the matter to further discuss the issues raised at the hearing and in the written comments. Since the last hearing on this item, a pre-hearing conference was held and additional written comments have been filed.

The main issues in dispute are as follows:

- The classification of one-time activities (Section IV. Reimbursable Activities);
- Reimbursement for animals that die during the holding period;
- Acquisition of additional space and/or construction of new facilities (Section IV. Reimbursable Activities);
- Necessary and prompt veterinary care (Section IV. Reimbursable Activities); and
- Offsetting savings and other reimbursements (Section VII).

Staff has made some changes to the Proposed Parameters and Guidelines that were presented to the Commission in August 2001. These changes are reflected in the Staff's Proposed Parameters and Guidelines, beginning on page 21, with strikeout and underline.

##### Summary of the Mandate

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive "necessary and prompt veterinary care."

On January 25, 2001, the Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);
4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

### **Staff Recommendation**

Staff recommends that the Commission adopt staff’s Proposed Parameters and Guidelines, which begin on page 21.

Staff also recommends that the Commission authorize staff to make any non-substantive, technical corrections to the Parameters and Guidelines following the hearing.

## **Claimants**

County of Los Angeles, City of Lindsay, County of Tulare, County of Fresno, and Southeast Area Animal Control Authority (SEAACA)

## **Chronology**

- 1-19-01 Claimant, County of Los Angeles, submits Proposed Parameters and Guidelines
- 1-25-01 Commission adopts Statement of Decision
- 2-28-01 Department of Finance submits comments
- 2-28-01 County of San Diego submits comments
- 3-03-01 Interested person, Maggie Wehinger, submits comments
- 3-07-01 Interested person, Lois Newman of The Cat and Dog Rescue Association, submits comments
- 3-07-01 City of Lindsay submits comments
- 3-12-01 County of Fresno submits comments
- 3-14-01 County of Tulare submits comments
- 3-27-01 County of Tuolumne submits comments
- 3-30-01 State Controller's Office submits comments
- 4-27-01 Staff holds pre-hearing conference
- 5-01-01 Staff issues letter requesting additional briefing
- 5-21-01 Merced County submits additional briefing
- 5-24-01 County of Santa Clara submits additional briefing
- 5-30-01 County of Tehama submits additional briefing
- 5-30-01 County of Fresno submits additional briefing
- 5-31-01 County of Los Angeles submits additional briefing and revisions to Proposed Parameters and Guidelines
- 5-31-01 County of San Diego submits additional briefing
- 5-31-01 County of Tulare submits additional briefing
- 6-01-01 State Controller's Office submits additional briefing
- 6-01-01 Interested person, Lois Newman of The Cat and Dog Rescue Association, submits additional briefing
- 6-11-01 Contra Costa County submits additional briefing
- 8-23-01 First Commission hearing on the Parameters and Guidelines
- 9-12-01 Mr. John Humphrey, County of San Diego, submits comments
- 9-12-01 County of Contra Costa submits comments

9-15-01 Interested person, Lois Newman of The Cat and Dog Rescue Association, submits comments

9-20-01 State Controller's Office submits comments

9-20-01 County of San Diego submits comments

9-21-01 County of Fresno submits comments

9-21-01 County of Mendocino submits comments

9-25-01 County of Riverside submits comments

9-26-01 Pre-hearing Conference held

10-10-01 County of Los Angeles submits comments

10-11-01 Department of Finance submits comments

10-11-01 County of San Diego submits comments

10-22-01 County of Tulare submits comments

10-22-01 Interested Persons, Mr. and Mrs. Adolfo Lopez, submit comments

12-19-01 Interested Person, Jackie B. Pomies, submits comments

12-20-01 Interested Person, Dorothy Finger, submits comments

12-21-01 Interested Person, Jami Tolpin, submits comments

12-22-01 Interested Person, Bobbie Theodore, submits comments

12-22-01 Interested Persons, Charles and Marian Stanley, submit comments

12-24-01 Interested Person, Kathleen Joyce, submits comments

12-27-01 County of Fresno submits supplemental comments

12-30-01 Interested Person, Lois Van der Ploeg, submits comments

12-31-01 Interested Person, Jana Harker, submits comments

1-04-02 Interested Person, Carl A. Grame, submits comments

1-04-02 Interested Person, Patricia Cachopo, submits comments

1-08-02 Interested Person, Kimberly M. Jannarone, submits comments

1-08-02 Interested Person, Lucy Arom, submits comments

1-08-02 Interested Persons, Mr. and Mrs. James Denison, submit comments

1-16-02 Interested Person, Lisa Edmondson, submits comments

1-18-02 Interested Person, Lisa Steele, submits comments

1-28-02 Interested Person, Dawne Schulte, submits comments

1-30-02 Interested Person, Lee Ellen Heller, Ph.D., submits comments

## STAFF ANALYSIS

This item was originally heard at the Commission's August 23, 2001 hearing. The Commission continued the matter to further discuss the issues raised at the hearing and in the written comments. Since the last hearing on this item, a pre-hearing conference was held and additional written comments have been filed.<sup>1</sup>

The main issues in dispute are as follows:

- The classification of one-time activities (Section IV. Reimbursable Activities);
- Reimbursement for animals that die during the holding period;
- Acquisition of additional space and/or construction of new facilities (Section IV. Reimbursable Activities);
- Necessary and prompt veterinary care (Section IV. Reimbursable Activities); and
- Offsetting savings and other reimbursements (Section VII).

As described below, staff has made some changes to the Proposed Parameters and Guidelines that were presented to the Commission in August 2001. These changes are reflected in the Staff's Proposed Parameters and Guidelines, beginning on page 21, with ~~strikeout~~ and underline.

### Classification of One-Time Activities

At the August 2001 hearing, the Counties of Fresno and Tulare requested that the one-time activity of procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities be classified, instead, as an ongoing activity. These parties contend that equipment wears out and needs to be replaced when necessary.<sup>2</sup> Staff agrees that using this equipment constitutes a reasonable method of complying with the mandated activities.<sup>3</sup> Thus, the equipment may need to be replaced on an on-going basis in order to comply with the mandated program. Accordingly, staff has deleted the activity from Section IV (A), One Time Activities, and added the following language to Section IV (B) (10), Ongoing Activities:

Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the

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<sup>1</sup> As reflected in the chronology, the Commission has received numerous comments from interested persons. (Exhibit Q.) Most of these comments request that funding be provided for the test claim legislation. They do not address the substantive issues raised in the proposed Parameters and Guidelines. In addition, the comments submitted by the County of Riverside (Exhibit K) concern issues addressed in the Commission's Statement of Decision. The comments do not address the issues raised in the proposed Parameters and Guidelines. Accordingly, a summary of these comments is not provided in this staff analysis.

<sup>2</sup> August 23, 2001, Hearing Transcript, pages 21-22. (Exhibit A.) See also, Exhibit I, Comments Filed by County of Fresno on September 21, 2001.

<sup>3</sup> California Code of Regulations, title 2, section 1183.1.

medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

Staff notes that the cost of the equipment can be claimed as a direct cost under Section V (A) of these Parameters and Guidelines.

Additionally, the County of Los Angeles has requested that the proposed Parameters and Guidelines clarify that training on the mandated program be provided on a one-time basis for each employee. Staff agrees and has added clarifying language (i.e., one-time per employee) to this activity.

Finally, the County of San Diego requests reimbursement for the ongoing cost of software license renewal contracts for maintenance of non-medical records.<sup>4</sup> Staff agrees that a one-time activity of purchasing software to maintain non-medical records is a reasonable method of complying with the mandated activity.<sup>5</sup> Thus, Section IV (A) includes the initial activity of procuring computer software. The cost of the software can be claimed as a direct cost under Section V (A) of these Parameters and Guidelines. Staff further agrees that the ongoing cost of software license renewal contracts is eligible for reimbursement. Accordingly, staff has added the following language to Section IV (B) (8), Maintaining Non-Medical Records:

The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

### **Reimbursement for Animals that Die During the Increased Holding Period**

The County of Fresno requests reimbursement for the care and maintenance of animals that die during the increased holding period. The County states the following:

Fresno County recommends that reimbursements that apply to animals that are ultimately euthanized also apply to those animals that die while being held pending adoption or euthanization. If the animal dies pending adoption, obviously no adoption fees can be paid, and thus there is no revenue pertaining to that animal. If the animal dies pending euthanasia, the animal still had to be held until its untimely demise.<sup>6</sup>

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<sup>4</sup> August 23, 2001, Hearing Transcript, pages 46-47. (Exhibit A.)

<sup>5</sup> California Code of Regulations, title 2, section 1183.1.

<sup>6</sup> Exhibit I.

The Commission's Statement of Decision does not specifically address animals that die during the increased holding period. Nevertheless, with the limitations described below, staff agrees that the County's request is consistent with the Statement of Decision.

As reflected in the Statement of Decision, the Commission concluded that the requirement to increase the holding period for impounded stray or abandoned dogs, cats and other specified animals constitutes a new program or higher level of service. For stray and abandoned dogs and cats, the increased holding period is the difference between three days from the day of capture, and either four or six business days from the day after impoundment. Eligible claimants are not entitled to reimbursement for the first three days of that period. For stray and abandoned animals specified in Food and Agriculture Code section 31753 (i.e., rabbits, guinea pigs, pot-bellied pigs, etc.) the increased holding period is the entire period of four or six business days from the day after impoundment.

The Commission also found that providing "necessary and prompt veterinary care" during the entire holding period specified in the test claim legislation (i.e., four or six business days from the day after impoundment) for stray and abandoned animals, other than injured cats and dogs given emergency treatment, constitutes a new program or higher level of service.

The Commission, however, concluded that the test claim legislation provides sufficient fee authority to local agencies allowing them to charge the original and/or adoptive owners for the cost to care, maintain, and provide "necessary and prompt veterinary care" for animals that are relinquished, redeemed, adopted, or released to a nonprofit adoption organization. Thus, there are no costs mandated by the state for these animals, and reimbursement is not required for the care, maintenance, and "necessary and prompt veterinary care" of these animals. Accordingly, the Commission concluded that reimbursement for the care, maintenance, and "necessary and prompt veterinary care" is limited to animals that are ultimately euthanized.

If a stray or abandoned animal dies during the time an agency is required to hold that animal, the agency would still be required by the state to incur costs to care and maintain the animal, and to provide "necessary and prompt veterinary care" for the animal before the animal died. The agency cannot recover those costs from the adoptive owner since the animal was never adopted or released to a nonprofit adoption organization. Thus, staff agrees with the County that these costs are eligible for reimbursement.

However, the same reimbursement limitations apply to the stray and abandoned animals that die during the holding period. For example, reimbursement for the care and maintenance of these animals is limited to the costs incurred during the *increased* holding period, as calculated in the proposed Parameters and Guidelines.

Additionally, eligible claimants are not entitled to reimbursement for providing the following veterinary procedures to animals that die during the holding period:

- Emergency treatment given to injured cats and dogs (Pen. Code, § 597f, subd. (b));
- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);

- Implantation of microchip identification; and
- Spay or neuter surgery and treatment;<sup>7</sup>

Finally, eligible claimants are not entitled to reimbursement for the care, maintenance, and “necessary and prompt veterinary care” of the following population of animals that die during the holding period:

- Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr.Code, § 17006);
- Newborn stray or abandoned animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals.

Accordingly, staff has inserted language in Sections IV (B) (1), (2), (3), (4), and (9) of the proposed Parameters and Guidelines clarifying that increased costs for the care and maintenance of animals that die during the increased holding period, and for providing “necessary and prompt veterinary care” to animals that die during the holding period are eligible for reimbursement.

### **Acquisition of Additional Space and/or Construction of New Facilities**

#### Leasing Additional Space

At the August 2001 hearing, the County of Tuolumne questioned whether the proposed Parameters and Guidelines allow reimbursement for leasing additional space to comply with the increased holding period mandated by the test claim legislation.<sup>8</sup> The answer is yes. The reimbursable activity of acquiring additional space (Section IV (B) (1)) includes purchasing and leasing space. If an eligible claimant seeks reimbursement for the cost of the lease, the proposed Parameters and Guidelines do require the claimant to submit the documentation specified in the Parameters and Guidelines with the reimbursement claim to the State Controller’s Office. In addition, eligible claimants are only entitled to reimbursement for the cost of leasing space based on a pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 (the test claim legislation) that are held during the increased holding period and are ultimately euthanized or die during the increased holding period, to the total population of animals housed in the leased facility. Staff has added clarifying language to Section IV (B) (1) that acquiring additional space includes purchasing and leasing.

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<sup>7</sup> The last two bulleted exclusions were proposed by the County of San Diego.

<sup>8</sup> August 23, 2001, Hearing Transcript, page 43. (Exhibit A.)

### Pro Rata Reimbursement

In addition, the County of Fresno contends that the proposed Parameters and Guidelines, which provide pro rata reimbursement for the acquisition of additional space, do not provide the County with a full reimbursement of its costs to construct a new facility for stray animals only. The County states the following:

The concern that Fresno County has with regard to the proposed Parameters and Guidelines, while they are geared to being a road map for all entities, would not take into account a situation such as Fresno's wherein the expansion was just of the stray facility. To prorate the cost of the addition using the formula proposed by the Commission which takes into account the owner relinquished animals does not provide the County with full reimbursement of its costs, which is the purpose of Article XIII B, section 6 of the California Constitution. Rather, it only provides a portion of the reimbursement for which Fresno County would otherwise be due, as the formula for reimbursement implies that some of the additional capital costs are directly attributable to owner relinquished and other non-reimbursable animals.<sup>9</sup>

In this regard, the County of Fresno initially proposed that the Parameters and Guidelines provide full reimbursement for the cost of constructing facilities for stray animals only. (Exhibit I.) In the County's supplemental filing, however, the County proposes reimbursement based on the proportionate share of actual costs of stray animals that are held during the increased holding period and are ultimately euthanized, to the total population of stray animals held in the facility. (Exhibit P.) The language proposed in the supplemental filing is similar to the language proposed in the Parameters and Guidelines presented in August 2001, except that it excludes owner-relinquished animals from the total population of animals held in the facility.

Staff disagrees with the language initially proposed by the County, which provides full reimbursement for the cost of construction. Full reimbursement for stray animals is not consistent with the Commission's Statement of Decision. The Commission's Statement of Decision limits reimbursement for the care and maintenance of stray dogs and cats to just the increased holding period. The increased holding period is calculated by determining the difference between three days from the day of capture (the law before the enactment of the test claim legislation), and four or six business days from the day after impoundment (the holding period required by the test claim legislation). Thus, while stray dogs and cats in a "stray facility" are held for four to six business days from the day after impoundment, eligible claimants are not entitled to reimbursement for the first three days of that period.

The Statement of Decision also provides that reimbursement is not required under article XIII B, section 6 of the California Constitution and Government Code section 17514 for holding owner relinquished animals, and for holding stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption

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<sup>9</sup> Exhibit P. See also Exhibit I.

organization. The Commission found that local agencies have sufficient statutory fee authority to cover their costs for these animals. Although the County of Fresno does not house owner-relinquished animals in the “stray facility,” the total population of stray animals housed in the “stray facility” includes the population of non-reimbursable strays that are ultimately adopted, redeemed, or released. Eligible claimants are only entitled to reimbursement for those stray animals that are ultimately euthanized or die during the increased holding period.

Finally, the test claim legislation states that local agencies are not required to hold the following population of stray animals:

- Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr.Code, § 17006);
- Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));

Thus, reimbursement is not required under article XIII B, section 6 of the California Constitution for the maintenance and care of the stray animals bulleted above that may be voluntarily housed in a “stray facility” with the rest of the reimbursable stray animals.

Staff has modified the proposed language for the activity of acquiring additional space to clarify the limitations described above. The proposed language now states the following:

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

The proposed language keeps owner-relinquished animals in the description of the total population of animals since some agencies may be requesting reimbursement for acquiring space and/or constructing new facilities to house owner-relinquished and strays together. Since the County of Fresno’s newly constructed facility is for strays only, their calculation of the total population of animals would presumably not include owner-relinquished animals.

## Humane Society Standards

The County of San Diego requests that the Commission adopt minimum building standards outlined by the Humane Society of the United States in the Parameters and Guidelines for purposes of facility related reimbursement. The County of San Diego states the following:

With respect to animal shelter facility and enclosure standards, we would recommend the Commission adopt the minimum standards contained in the attached Humane Society of the United States (HSUS) *Guidelines for the Operation of an Animal Shelter* (specifically, sections 1[A] on page 1 through section I[H] on page 3, pertaining to animal shelter facility planning) for the sole purpose of setting a benchmark for the upper limits of approved animal shelter facility related reimbursement. It is our view that these minimum standards, developed by professionals in the animal sheltering field and endorsed by HSUS, a nationally recognized animal welfare organization, meet both the letter and spirit of SB 1785 requirements. (Emphasis in original.)<sup>10</sup>

Staff disagrees with this request. Although the HSUS recommends facility guidelines, local agencies are not required by state or federal law to use these standards when housing stray and abandoned animals. Thus, this request goes beyond the scope of the mandate.

Staff also notes that the proposed Parameters and Guidelines require the governing body of the local agency to determine that acquiring additional space, constructing new facilities, or remodeling existing facilities is necessary to comply with the increased holding periods established by the test claim legislation and that it is the most cost-effective approach.

### **Necessary and Prompt Veterinary Care**

The proposed Parameters and Guidelines provide reimbursement for “necessary and prompt veterinary care” during the entire holding period specified in the test claim legislation for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding period or are ultimately euthanized. “Necessary and prompt veterinary care” is defined as follows:

“Necessary and prompt veterinary care” means all reasonable medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”

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<sup>10</sup> Exhibit H.

- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

At the August 2001 hearing, the Department of Finance questioned the proposed reimbursement for the initial physical examination and the wellness vaccine. The Department of Finance asserts that these activities are already being performed by shelters and, therefore, should not be reimbursable.<sup>11</sup>

Staff disagrees. The test claim legislation, for the first time, required local agencies to provide “prompt and necessary veterinary care” to stray and abandoned animals, other than injured cats and dogs given emergency treatment. According to legislative intent provided in Civil Code section 1834.4 of the test claim legislation, the purpose of this new requirement was to prevent the euthanization of treatable animals. The legislature defined a treatable animal as “any animal that is not adoptable but that could become adoptable with reasonable efforts.” In this regard, two veterinarians from the County of San Diego and a veterinarian from the Contra Costa County have submitted comments stating that performing an initial examination to determine if the stray or abandoned animal is treatable, and administering a wellness vaccine to adoptable and treatable stray or abandoned animals is necessary to comply with the intent of the mandated requirement of providing “prompt and necessary veterinary care.”<sup>12</sup> The Department of Finance has not submitted any comments to contradict these expert opinions. Thus, staff has left these activities in the proposed Parameters and Guidelines.

In addition, at the pre-hearing conference, the parties agreed to change the definition of “necessary and prompt veterinary care” from “all reasonable medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals ‘adoptable’”, to “all ~~reasonable~~ reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals ‘adoptable’.” The Commission has not received any subsequent comments opposing this change. Thus, the proposed Parameters and Guidelines include this modification.

## **Offsetting Savings and Other Reimbursements**

### Rewards

The test claim legislation, in Civil Code section 1845, authorizes local agencies, for the first time, to accept advertised rewards or rewards freely offered by the owner of the

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<sup>11</sup> August 23, 2001, Hearing Transcript, page 33-34

<sup>12</sup> See, Exhibit A, Bates page 325; Exhibit F, Bates page 496; and Exhibit H, Bates page 513.

animal. Such rewards may be received by the local agency in addition to the fees authorized by the test claim legislation for the care and maintenance of the redeemed animal. The State Controller's Office requests that these rewards be included in the proposed Parameters and Guidelines as a potential source of offsetting revenue.

Staff agrees with this request. Section 1183.1, subdivision (a), of the Commission's regulations requires that all proposed parameters and guidelines "allow for an offset of any other reimbursement received from the federal or state governments or other non-local sources."

This regulation is consistent with the California Supreme Court's decision in *County of Fresno v. State of California*. In the *County of Fresno* case, the court clarified that article XIII B, section 6 of the California Constitution requires reimbursement by the state only for those expenses that are recoverable from tax revenues. Reimbursable costs under article XIII B, section 6 do not include reimbursement received from other non-tax sources, such as income from gifts.<sup>13</sup>

Staff finds that rewards received under Civil Code section 1845 fall within the definition of non-tax sources, as provided in the *County of Fresno* case. Staff further finds the reward money is a required offset, as defined in the Commission's regulations. Accordingly, the proposed Parameters and Guidelines specify that rewards authorized by Civil Code section 1845 must be identified and deducted from the reimbursement claim.

#### Fees Collected for Dog License Tags and Fines (Food and Agr. Code, § 30652)

At the August 2001 hearing, there was a lot of discussion about including Food and Agriculture Code section 30652 as a source of offsetting revenue. Food and Agriculture Code section 30652 was enacted in 1967<sup>14</sup> and requires that fees received from dog license tags and fines be used by local agencies on expenditures according to the priority outlined in the statute. Section 30652 states the following:

All fees for the issuance of dog license tags and all fines collected pursuant to this division shall be paid into the county, city, or city and county treasury, as the case may be, and shall be used:

- (a) First, to pay fees for the issuance of dog license tags.
- (b) *Second, to pay fees, salaries, costs, expenses, or any or all of them for the enforcement of this division and all ordinances which are made pursuant to this division.*
- (c) Third, to pay damages to owners of livestock which are killed by dogs.
- (d) Fourth, to pay costs of any hospitalization or emergency care of animals pursuant to Section 597f of the Penal Code.  
(Emphasis added.)

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<sup>13</sup> *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 486-488.

<sup>14</sup> Statutes of 1967, chapter 15.

Food and Agriculture Code section 30652, subdivision (b), authorizes local agencies to attribute *part* of the fees collected from owners for dog license tags and fines to pay the salaries, costs, and expenses for the enforcement of Division 14 of the Food and Agriculture Code. This division of the Food and Agriculture Code governs the regulation and licensing of dogs, and includes section 31108 of the test claim legislation, which imposes the increased holding period for impounded dogs. The Commission found that Food and Agriculture Code section 31108 imposes a reimbursable state mandated program for providing care and maintenance during the increased holding period for impounded stray or abandoned dogs that are ultimately euthanized.

Division 14 of the Food and Agriculture Code, and section 30652, subdivision (b), include both field and shelter services for dogs. For example, Food and Agriculture Code sections 31101 et seq. address a local agency's field requirements to seize and impound dogs running at large. These sections were enacted in 1967 by the same statute that enacted section 30652. Once a dog is seized by the local agency, section 31108 of the test claim legislation imposes the holding period for sheltering the dog. The initial holding period of 72 hours established in section 31108 was enacted in 1967 by the same statute that enacted section 30652. The test claim legislation was enacted in 1998 and amended section 31108 by increasing the holding period.

Thus, according to the priority set out in the statute, the local agency is first required to use the revenue generated from fines and the fee authority on the issuance of dog license tags. (Food and Agr. Code, § 30652, subd. (a).) If there is excess revenue following the expenditure for dog license tags, the local agency is required by subdivision (b) of section 30652 to attribute the excess funds on both the field and sheltering services. The Legislature did not, however, prioritize the field and shelter expenditures within subdivision (b).

Thus, the parties have proposed the following approaches with respect to Food and Agriculture Code section 30652:

1. The Department of Finance contends that any excess revenues be identified and deducted from the reimbursement claim first before the agency funds the “non-mandated” field activities. The Department proposes that the following language be included in Section VII, Offsetting Savings: “Specifically, all fees for the issuance of dog license tags and all fines collected pursuant to Division 14 of the Food and Agriculture Code, in excess of the amount to pay fees associated with the issuance of license tags, shall be identified and deducted from the claim before funding non-mandated activities.”
2. The Counties of Contra Costa and Fresno contend that section 30652 should not be included as a source of offsetting revenue because there is no excess revenue after paying the expenses of dog license tags in section 30652, subdivision (a). In addition, they contend that section 30652 was enacted before the test claim legislation and, thus, should not be used to pay for the expenses of the test claim legislation.<sup>15</sup>

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<sup>15</sup> Exhibits F and I.

3. The County of Mendocino contends that the offset against the total cost of the mandated program be just the proportionate share of the excess revenue attributable to shelter costs that preexisted the test claim legislation. This approach does not take into account the cost of field services. Mendocino County also proposes that the excess revenue used to pay for the costs incurred under section 30652, subdivision (d) (i.e., hospitalization or emergency care of animals under Penal Code section 596f), should be deducted before any offset is taken.<sup>16</sup>
4. The County of Tulare contends that revenues received under section 30652 should not be deducted from costs relating to the acquisition of additional space and/or construction of new facilities, or the remodeling/renovating existing facilities. Tulare County states that “if licensing fees received pursuant to Food and Agriculture Code [section] 30652, are to be deducted from the claim for reimbursement for the mandate it should not again be deducted from the claim for capital costs.”<sup>17</sup>

Based on the analysis and legal authorities described below, staff disagrees with the parties’ proposals.

First, staff disagrees with the approach proposed by the Counties of Contra Costa and Fresno, which omits section 30652 from the list of offsets. The claimants are correct that Section 30652 was enacted before the test claim legislation. It must be presumed, however, that the Legislature has existing laws in mind at the time that it enacts a new statute.<sup>18</sup> Thus, the Legislature was aware of section 30652 as a revenue source when it amended Food and Agriculture Code section 31108 extending the holding period for stray and abandoned dogs. Since the plain language of section 30652 requires any excess revenue received by the local agency from dog license fees and fines to be applied, as a second priority, to the administration of Division 14, of which section 31108 is a part, section 30652 cannot be ignored as potential source of offsetting revenue.

Moreover, the California Supreme Court in *County of Fresno v. State of California* has made it clear that article XIII B, section 6 requires reimbursement only when the state mandates local agencies to expend tax revenues. Reimbursement is not required under section 6 when local agencies make expenditures on state mandated programs from sources other than local taxes. Sources other than local taxes include revenue generated from fines, fees, federal funds, bond funds, and income from gifts.<sup>19</sup> Accordingly, staff finds that the Commission is legally required to identify Food and Agriculture Code section 30652 as a potential source of offsetting revenue.<sup>20</sup>

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<sup>16</sup> The Counties of Los Angeles and San Diego agree with this approach. (See Exhibits L and N.)

<sup>17</sup> Exhibit O.

<sup>18</sup> *Schmidt v. Southern California Rapid Transit Dist.* (1993) 14 Cal.App.4th 23. (Exhibit R.)

<sup>19</sup> *County of Fresno v. State of California* (1991) 53 Cal.3d 482, 486-488.

<sup>20</sup> See also, section 1183.1, subdivision (a)(8), of the Commission’s regulations, which require that all parameters and guidelines “allow for an offset of any other reimbursement received from the federal or state governments or other non-local sources.”

Staff also disagrees with the approaches proposed by the Department of Finance and the County of Mendocino. The Department of Finance contends that any excess revenue received pursuant to section 30652 be applied first to this reimbursement claim before the local agency applies any excess funds to “non-mandated” activities in Division 14. The County of Mendocino contends that just the proportionate share of the excess revenue attributable to shelter costs that preexisted the test claim legislation be used to offset the cost of the mandated program.

Both approaches require that the Commission establish a priority of expenditures within subdivision (b) of Food and Agriculture Code section 30652. As noted above, the plain language of subdivision (b) does not establish such a priority. Thus, both the Department of Finance and the County of Mendocino read a requirement into Food and Agriculture Code section 30652, subdivision (b), which, by the plain language of the statute, is not there. This violates the rules of statutory interpretation. Courts and administrative agencies may not disregard or enlarge the plain provisions of a statute, nor may they go beyond the meaning of the words used when the words are clear and unambiguous.<sup>21</sup>

In addition, article XI, section 7 of the California Constitution authorizes counties and cities to “make and enforce within its limits all local, police, sanitary, and other ordinances and regulations not in conflict with general laws.” This constitutional grant of power allows cities and counties a certain amount of independence and discretion in matters of local concern. If, however, the general laws of the state conflict with a local law, the local law is preempted.<sup>22</sup> These principles apply to the licensing, fielding and sheltering of dogs. The California Supreme Court, in *Simpson v. City of Los Angeles*, recognized that the licensing of dogs and the regulation of the manner in which they shall be kept and controlled, while not exclusively a municipal affair, are within the legitimate sphere of a local agency’s police power.<sup>23</sup> Thus, pursuant to article XI, section 7 of the California Constitution, a local agency has the discretion to enact laws relating to the fielding and sheltering of dogs, unless the Legislature has preempted the field. Here, the Legislature has not enacted a law requiring local agencies to pay for the expenses of Food and Agriculture Code section 31108 of the test claim legislation first, before excess revenue is applied to other required field and sheltering services. As indicated above, the Legislature did not prioritize the field and shelter expenditures within Food and Agriculture Code section 30652, subdivision (b). Rather, the state has left the expenditure of excess revenues within Food and Agriculture Code section 30652, subdivision (b), to the discretion of the local agency. As the courts have made clear, the Commission is required to construe article XIII B, section 6 strictly and not extend its provisions to include matters not covered by the language used or as an equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities.<sup>24</sup>

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<sup>21</sup> *In re Rudy L.* (1994) 29 Cal.App.4th 1007; *Whitcomb v. California Employment Commission* (1944) 24 Cal.2d 753, 757. (Exhibit R.)

<sup>22</sup> *Korean American Legal Advocacy Foundation v. City of Los Angeles* (1994) 23 Cal.App.4th 376. (Exhibit R.)

<sup>23</sup> *Simpson v. City of Los Angeles* (1953) 40 Cal.2d 271, 278-279. (Exhibit R.)

<sup>24</sup> *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1816-1817, where the court stated the following: “ ‘A strict construction of section 6 is in keeping with rules of constitutional interpretation, which require that constitutional limitations and restrictions on legislative power are to be construed

Accordingly, staff finds that there is no legal support for the proposals of the Department of Finance and the County of Mendocino.

Therefore, staff recommends that the Parameters and Guidelines identify Food and Agriculture Code section 30652 as a potential source of offsetting revenue based on the plain language of that section. Specifically, revenue received from dogs license tags and fines pursuant to Food and Agriculture Code section 30652 shall be used first to pay for dog license tags under subdivision (a). Second, in accordance with section 30652, subdivision (b), any excess revenue shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 31108, and all ordinances that are made pursuant to Division 14. Under subdivision (b), a local agency has the discretion to prioritize the expenditures on field and shelter services. But, pursuant to the plain language of section 30652, a local agency is required to pay for the costs incurred in complying with Food and Agriculture Code section 31108 *before* any revenue can be applied to subdivisions (c) and (d) of section 30652 for damages to owners of livestock which are killed by dogs and hospitalization or emergency care of animals pursuant to Section 597f of the Penal Code. Costs incurred in complying with Food and Agriculture Code section 31108 include expenses identified in the Commission’s Statement of Decision, and those expenses the Commission finds to be reasonable methods of complying with section 31108. Specifically, these expenses are as follows:

- The care and maintenance of stray and abandoned dogs that are euthanized or die during the increased holding period (Section IV (B) (3) of the proposed Parameters and Guidelines);
- For those agencies using the holding period of four business days after the day of impoundment, making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or establishing a procedure to enable owners to reclaim their animals by appointment (Section IV (B) (5) of the proposed Parameters and Guidelines);
- Acquisition of additional space, construction of new facilities, remodeling/renovating existing facilities (Section IV (B) (1) and (2) of the proposed Parameters and Guidelines); and
- All the one-time activities listed in Section IV (A) of the proposed Parameters and Guidelines.

Unclaimed Spay and Neuter Deposits (Food and Agr. Code, §§ 30520, 31751)

Contra Costa County contends that the unclaimed spay and neuter deposits received for dogs and cats under Food and Agriculture Code sections 30520 et seq. and 31751 et seq.

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strictly, and are not to be extended to include matters not covered by the language used.’ [Citations Omitted.] [‘Under our form of government, policymaking authority is vested in the Legislature and neither arguments as to the wisdom of an enactment nor questions as to the motivation of the Legislature can serve to invalidate particular legislation.’] Under these principles, there is no basis for applying section 6 as an equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities.” See also, *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1281.

should not be identified as a source of offsetting revenue because the expenditure of this revenue is limited to the spay and neuter programs.

Staff agrees with the County's position. At the time the test claim legislation was enacted, Food and Agriculture Code section 30503 required local agencies to charge a deposit for spaying or neutering a dog before the dog is sold or given away. The deposit could not exceed \$40 and was used to cover the costs of spaying and neutering dogs. The local agency was required to return the deposit to the new owner if the new owner presented a written statement or receipt indicating that the dog had been spayed or neutered. Section 30503 further stated that any unclaimed deposit shall be used only to pay for a public education program to prevent overpopulation of dogs and cats, a program to spay or neuter dogs and cats, a follow-up program to assure that animals sold or given away are spayed or neutered, and any additional costs under section 30503. Food and Agriculture Code section 31751 contained similar requirements for cats. Thus, based on the plain language of sections 30503 and 31751, local agencies were not authorized to use the unclaimed spay or neuter deposits on the test claim legislation.

In 1998, Food and Agriculture Code sections 30503 and 31751 were amended, and section 30520 et seq. were added to the Food and Agriculture Code.<sup>25</sup> These provisions became operative on January 1, 2000, and also require that the unclaimed spay or neuter deposits be used only for spay and neuter programs for dogs and cats, public education to reduce and prevent the overpopulation of dogs and cats, a follow-up program to ensure that transferred dogs and cats are spayed or neutered, and any additional costs under these sections. Thus, based on the plain language of these provisions, local agencies are not authorized to use the unclaimed spay or neuter deposits on the test claim legislation.

Accordingly, staff has deleted Food and Agriculture Code sections 30520 et seq. and 31751 et seq. from the list of offsets.

#### Other Offsetting Savings Proposed by the Department of Finance

The Department of Finance contends that the intent of the test claim legislation is to ensure that an animal is adopted or reclaimed, rather than euthanized. Thus, the Department argues that if, under the test claim legislation, more animals are adopted or reclaimed, a local agency is saving money by avoiding the costs of euthanization. Specifically, the Department states the following:

Additionally, the test claim legislation enhances the prospect that an animal will be adopted or reclaimed instead of euthanized. Presuming animals are adopted or reclaimed during the extended holding period, counties will realize offsetting savings. Prior to the test claim legislation, a county would have incurred costs for holding and euthanizing an animal not adopted or reclaimed by the owner. If, under the existing law, the animal is now adopted or reclaimed during the extended holding period, these holding costs would shift to the animal adoption fees or penalties authorized pursuant to Food and Agriculture Code sections 31108 (b), 31752, and 31753 and Penal Code section 597f, resulting in savings to county funds (license fees and other funds). Furthermore, the counties

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<sup>25</sup> Statutes of 1998, chapter 747.

will avoid euthanasia costs that would have been incurred under prior law. This offsetting savings could be determined by tracking the number of animals adopted or reclaimed during the extended holding period. Any such savings must be identified and deducted from the reimbursement claim.<sup>26</sup>

Thus, the Department recommends that the Commission adopt the following language in Section VII of the Parameters and Guidelines:

Claims for reimbursement must identify sources of offsetting savings. Offsetting savings include, but are not limited to, holding and euthanasia costs for animals that would have been euthanized but for the extended holding period and which are instead adopted or reclaimed. These costs, that would have been funded from county license fees or other funds if the animal had been euthanized, are avoided (euthanasia costs) or passed via an adoption fee or penalty levied to the person adopting or reclaiming the animal (holding costs).

In the present case, the test claim legislation did not expressly repeal or reduce any of the existing state requirements relating to the care and maintenance of animals. Rather, as the Commission determined, the test claim legislation imposes new, state mandated, activities on local agencies. The Commission noted in its Statement of Decision, however, that one of the purposes of the test claim legislation was to reduce the rate of euthanasia. The Statement of Decision (on Bates page 173) states the following:

The Commission agrees that one of the purposes of the test claim legislation was to reduce the cost of euthanasia. The Legislature expressly declared in Section 1 of the test claim legislation that the “redemption of owned pets and adoption of lost or stray adoptable animals is preferable to incurring social and economic costs of euthanasia.” To reduce the rate of killing, the Legislature made it easier for owners to redeem their pets by establishing longer holding periods, mandatory record keeping, and lost and found lists.

The Commission also noted the contention of the San Francisco SPCA that the test claim legislation is cost-effective and can be accomplished on a revenue-neutral or revenue-positive basis without expenditures for new facilities or increased space.

However, there is no direct evidence in the record that local agencies are saving money as a result of the test claim legislation. Rather, as reflected in the Statement of Decision (Bates page 173), the record contains several declarations stating that local agencies have incurred increased costs as a result of the test claim legislation.

The Commission’s regulations require an agency to identify and deduct offsetting savings experienced as a result of the mandate. Section 1183.1, subdivision (a)(9), of the Commission’s regulations states that “all proposed parameters and guidelines must allow

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<sup>26</sup> Exhibit M.

for any offsetting savings in the same program experienced as a result of the same statute(s) or executive order(s) found to contain a mandate.”<sup>27</sup>

In accordance with this regulation, the first sentence in the boilerplate language in Section VII of the Parameters and Guidelines states the following: “Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed.”

Staff finds the boilerplate language addresses the concerns of the Department of Finance.

### **Staff Recommendation**

Staff recommends that the Commission adopt staff’s Proposed Parameters and Guidelines, which begin on page 21.

Staff also recommends that the Commission authorize staff to make any non-substantive, technical corrections to the parameters and guidelines following the hearing.

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<sup>27</sup> The California Supreme Court has held that “a regulation adopted by a state administrative agency pursuant to a delegation of rulemaking authority by the Legislature has the force and effect of a statute.” *Agricultural Labor Relations Bd. v. Superior Court* (1976) 16 Cal.3d 392, 401. (Exhibit R.)

## STAFF'S PROPOSED PARAMETERS AND GUIDELINES

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

### *Animal Adoption*

#### **I. Summary of the Mandate**

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive “necessary and prompt veterinary care.”

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);
4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);

5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

**II. Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

**III. Period of Reimbursement**

Government Code section 17557, as amended by Statutes of 1998, Chapter 681 (which became effective on September 22, 1998), states that a test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. On December 22, 1998, the County of Los Angeles filed the test claim for this mandated program, establishing eligibility for reimbursement beginning on or after July 1, 1997.

However, except for the amendments to Food and Agriculture Code sections 31108 and 31752, Statutes of 1998, Chapter 752 became operative and effective on January 1, 1999. Therefore, except for the amendments to Food and Agriculture Code sections 31108 and 31752, the costs incurred for Statutes of 1998, Chapter 752 are eligible for reimbursement on or after January 1, 1999.

Section 21 of Statutes of 1998, Chapter 752 establishes an operative date of July 1, 1999 for the amendments to Food and Agriculture Code section 31108 (holding period for stray dogs) and Food and Agriculture Code sections 31752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code sections 31108 and 31752, as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years’ costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If the total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

#### IV. Reimbursable Activities

For each eligible claimant, all direct and indirect costs of labor, materials, supplies, fixed assets, contracted services, training and travel for the performance of the activities listed below are eligible for reimbursement.

Except as specified in Component (B)(3) and (4), reimbursement claims for the performance of the activities listed below shall be based on actual or estimated costs as provided in Government Code section 17560.

##### A. One Time Activities

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in ~~part~~ Section IV (B) of these parameters and guidelines. (One-time per employee.)
- ~~3. Procure medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V. (B) of these parameters and guidelines.~~
4. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V (B) (8) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

##### B. Ongoing Activities

1. Acquisition of Additional Space and/or Construction of New Facilities

Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter space necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during

the increased holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter

752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

## 2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate or adequate shelter space necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

3. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)

Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished dogs and cats; and
- Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of dogs and cats.
  - c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
  - d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are

observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day (i.e., dog-day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
  - b) Account for the total activity for which each employee is compensated;
  - c) Account for the total labor hours of the month;
  - d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
  - e) Document, by signature or initials and date, supervisor approval.
4. Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, § 31753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that die during the increased holding period or are ultimately euthanized.

#### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

- Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);

- Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section 31753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of the animals specified in Food and Agriculture Code section 31753.
  - c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 31753 by 365 = yearly census of animals specified in Food and Agriculture Code section 31753.
  - d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 31753 = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized, by each reimbursable day (four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

5. Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 31108, 31752, 31753)

Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 31753, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Beginning July 1, 1999 - For impounded dogs and cats, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

6. Feral Cats (Food & Agr. Code, § 31752.5)

Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

7. Lost and Found Lists (Food & Agr. Code, § 32001)

Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on “lost and found” lists maintained by the local agency;
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

8. Maintaining *Non-Medical* Records (Food & Agr. Code, § 32003)

Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and
- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

9. “Necessary and Prompt Veterinary Care” (Civ. Code, §§ 1834 and 1846)

Beginning January 1, 1999 - Providing “necessary and prompt veterinary care” for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding period or are ultimately euthanized, during the ~~increased~~ holding periods specified in Statutes of 1998, Chapter 752.

“Necessary and prompt veterinary care” means all ~~reasonable~~ reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

Population Exclusions

Eligible claimants are *not* entitled to reimbursement for providing “necessary and prompt veterinary care” to the following population of animals:

- Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

### Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injured cats and dogs (Pen. Code, § 597f, subd. (b));
- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

## **V. Claim Preparation and Submission**

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of these Parameters and Guidelines.

### **A. Direct Costs**

Direct costs are defined as costs that can be traced to specific goods, services, programs, activities, or functions and shall be supported by the following cost element information:

#### **1. Salaries and Benefits**

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.

Reimbursement for personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits

are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. **Materials and Supplies**

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. **Contract Services**

Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach consultant invoices to the claim.

4. **Travel**

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.

5. **Training**

The cost of training an employee to perform the mandated activities, as specified in Section IV (A) of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

6. **Fixed Assets**

List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset that is used for the purposes of the mandated program is reimbursable.

**B. Indirect Costs**

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those that have been incurred for common or joint purposes. These costs

benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

## **VI. Supporting Data**

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate. All documentation in support of claimed costs shall be made available to the State Controller's Office, as may be requested. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

## **VII. Offsetting Savings and Other Reimbursements**

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. ~~Additionally, reimbursement for this mandate received from any source, including but not limited to licensing fees and fines received and applied pursuant to Food and Agriculture Code sections 30520 et seq., 30652, 31751 et seq., Government Code section 28502, and Penal Code section 597f; other state funds; and federal funds, shall be identified and deducted from this claim.~~ Additionally, reimbursement for this mandate received from any source shall be identified and deducted from this claim. These sources shall include, but not be limited to, rewards received under the authority of Civil Code section 1845; licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f; other state funds, and federal funds. The fees and fines received pursuant to Food and Agriculture Code section 30652 shall be deducted from the claim according to the priority specified in the statute and stated below:

- First, to pay fees for the issuance of dog license tags pursuant to Food and Agriculture Code section 30652, subdivision (a);
- Second, in accordance with Food and Agriculture Code section 30652, subdivision (b), any excess revenue held after the payment of dog license tags shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 31108, and all ordinances that are made pursuant to Division 14. Costs incurred under Food and Agriculture Code section 31108 are specified in Section IV (B) (1), (2), (3), and (5), and Section IV (A) of these parameters and guidelines. Any or all excess revenue must be applied to the costs incurred under Food and Agriculture Code section 31108 before any revenue can be applied to subdivisions (c) and (d) of Food and Agriculture Code section 30652.

### **VIII. State Controller's Office Required Certification**

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's Office claiming instructions, for those costs mandated by the state contained herein.

### **IX. Parameters and Guidelines Amendments**

Pursuant to title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original Parameters and Guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for the fiscal year.

February 7, 2002

Mr. Leonard Kaye  
County of Los Angeles  
Auditor, Controller's Office  
500 W. Temple Street, Room 603  
Los Angeles, CA 90012

***And Affected State Agencies and Interested Parties (See Enclosed Mailing List)***

**RE: Proposed Parameters and Guidelines/Final Staff Analysis  
February 28, 2002, Hearing – Item 4  
Animal Adoption, CSM 98-TC-11  
Civil Code Sections 1834, 1846; Food and Agriculture Code Sections 31108,  
31752, 31752.5, 31753, 32001, and 32003;  
As Added or Amended by Statutes of 1998, Chapter 752  
County of Los Angeles, City of Lindsay, County of Tulare, County of Fresno  
and Southeast Area Animal Control Authority, Claimants**

Staff's Proposed Parameters and Guidelines and Final Staff Analysis have been completed and are enclosed for your review.

***Hearing***

The Proposed Parameters and Guidelines are set for hearing on February 28, 2002 at 9:30 a.m. in Room 126 of the State Capitol, Sacramento, California.

***Hearing Procedures***

If you wish to testify at the hearing, please complete the enclosed form and return the form, by fax or mail, to our office by Monday, February 25, 2002, at 5:00 p.m.

Testimony at the hearing will be presented in the following order: Claimants, the State Controller's Office, the Department of Finance, interested parties, and then interested persons.

The Chairperson may impose time limits on testimony as provided in the Commission's regulations. (Cal.Code Regs., tit.2, § 1182.2, subd. (b)(2).)

Mr. Leonard Kaye  
February 7, 2002  
Page 2

Please contact Camille Shelton, Staff Counsel, at (916) 323-8215 with questions.

Sincerely,

Paula Higashi  
Executive Director

Enc. Form Requesting to Testify  
Item 4, Staff's Proposed Parameters and Guidelines (Mailing List)

*Return by Monday, February 25, 2002, at 5:00 p.m.*

**Fax Number, Commission on State Mandates: (916) 445-0278**

## **Animal Adoption**

### **Item # 4, Proposed Parameters and Guidelines**

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I wish to testify at the hearing on the Proposed Parameters and Guidelines for the Animal Adoption claim on February 28, 2002.

Name of Witness/Witnesses: \_\_\_\_\_

Organization: \_\_\_\_\_

Address and Phone Number: \_\_\_\_\_

## PARAMETERS AND GUIDELINES

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

### *Animal Adoption*

#### **I. Summary of the Mandate**

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive “necessary and prompt veterinary care.”

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a

mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);

4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

## **II. Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## **III. Period of Reimbursement**

Government Code section 17557, as amended by Statutes of 1998, Chapter 681 (which became effective on September 22, 1998), states that a test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. On December 22, 1998, the County of Los Angeles filed the test claim for this mandated program, establishing eligibility for reimbursement beginning on or after July 1, 1997.

However, except for the amendments to Food and Agriculture Code sections 31108 and 31752, Statutes of 1998, Chapter 752 became operative and effective on January 1, 1999. Therefore, except for the amendments to Food and Agriculture Code sections 31108 and 31752, the costs incurred for Statutes of 1998, Chapter 752 are eligible for reimbursement on or after January 1, 1999.

Section 21 of Statutes of 1998, Chapter 752 establishes an operative date of July 1, 1999 for the amendments to Food and Agriculture Code section 31108 (holding period for stray dogs) and Food and Agriculture Code sections 31752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code sections 31108 and 31752, as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years’ costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If the total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

#### **IV. Reimbursable Activities**

For each eligible claimant, all direct and indirect costs of labor, materials, supplies, fixed assets, contracted services, training and travel for the performance of the activities listed below are eligible for reimbursement.

Except as specified in Component (B)(3) and (4), reimbursement claims for the performance of the activities listed below shall be based on actual or estimated costs as provided in Government Code section 17560.

##### **A. One Time Activities**

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in Section IV (B) of these parameters and guidelines. (One-time per employee.)
3. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V (B) (8) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

##### **B. Ongoing Activities**

###### **1. Acquisition of Additional Space and/or Construction of New Facilities**

Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from

reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board

meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

## 2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or

abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

2. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)

Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);

- Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished dogs and cats; and
- Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of dogs and cats.
  - c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
  - d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study

supports a fixed-cost approach such as an animal day (i.e., dog-day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
  - b) Account for the total activity for which each employee is compensated;
  - c) Account for the total labor hours of the month;
  - d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
  - e) Document, by signature or initials and date, supervisor approval.
3. Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, § 31753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that die during the increased holding period or are ultimately euthanized.

#### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

- Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and

- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method –Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section 31753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of the animals specified in Food and Agriculture Code section 31753.
  - c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 31753 by 365 = yearly census of animals specified in Food and Agriculture Code section 31753.
  - d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 31753 = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized, by each reimbursable day (four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the

eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

4. Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 31108, 31752, 31753)

Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 31753, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Beginning July 1, 1999 - For impounded dogs and cats, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

5. Feral Cats (Food & Agr. Code, § 31752.5)

Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

6. Lost and Found Lists (Food & Agr. Code, § 32001)

Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on “lost and found” lists maintained by the local agency;
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

7. Maintaining *Non-Medical* Records (Food & Agr. Code, § 32003)

Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and
- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

8. “Necessary and Prompt Veterinary Care” (Civ. Code, §§ 1834 and 1846)

Beginning January 1, 1999 - Providing “necessary and prompt veterinary care” for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding

period or are ultimately euthanized, during the holding periods specified in Statutes of 1998, Chapter 752.

“Necessary and prompt veterinary care” means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

#### Population Exclusions

Eligible claimants are *not* entitled to reimbursement for providing “necessary and prompt veterinary care” to the following population of animals:

- Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injured cats and dogs (Pen. Code, § 597f, subd. (b));
- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

**V. Claim Preparation and Submission**

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of these Parameters and Guidelines.

**A. Direct Costs**

Direct costs are defined as costs that can be traced to specific goods, services, programs, activities, or functions and shall be supported by the following cost element information:

**1. Salaries and Benefits**

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.

Reimbursement for personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer’s contributions to social security, pension plans, insurance, and worker’s compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

**2. Materials and Supplies**

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach consultant invoices to the claim.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.

5. Training

The cost of training an employee to perform the mandated activities, as specified in Section IV (A) of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

6. Fixed Assets

List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset that is used for the purposes of the mandated program is reimbursable.

**B. Indirect Costs**

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to

benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

## **VI. Supporting Data**

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate. All documentation in support of claimed costs shall be made available to the State Controller's Office, as may be requested. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

## **VII. Offsetting Savings and Other Reimbursements**

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source shall be identified and deducted from this claim. These sources shall include, but not be limited to, rewards received under the authority of Civil Code section 1845; licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f; other state funds, and federal funds. The fees and fines received pursuant to Food and Agriculture Code section 30652 shall be deducted from the claim according to the priority specified in the statute and stated below:

- First, to pay fees for the issuance of dog license tags pursuant to Food and Agriculture Code section 30652, subdivision (a);
- Second, in accordance with Food and Agriculture Code section 30652, subdivision (b), any excess revenue held after the payment of dog license tags shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 31108, and all ordinances that are made pursuant to Division 14. Costs incurred under Food and Agriculture Code section 31108 are

specified in Section IV (B) (1), (2), (3), and (5), and Section IV (A) of these parameters and guidelines. Any or all excess revenue must be applied to the costs incurred under Food and Agriculture Code section 31108 before any revenue can be applied to subdivisions (c) and (d) of Food and Agriculture Code section 30652.

**VIII. State Controller’s Office Required Certification**

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller’s Office claiming instructions, for those costs mandated by the state contained herein.

**IX. Parameters and Guidelines Amendments**

Pursuant to title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original Parameters and Guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for the fiscal year.

## PARAMETERS AND GUIDELINES

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

### *Animal Adoption*

#### **I. Summary of the Mandate**

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive “necessary and prompt veterinary care.”

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
  - (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a

- mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);
4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
  5. Posting lost and found lists (Food & Agr. Code, § 32001);
  6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
  7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

**II. Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

**III. Period of Reimbursement**

Government Code section 17557, as amended by Statutes of 1998, Chapter 681 (which became effective on September 22, 1998), states that a test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. On December 22, 1998, the County of Los Angeles filed the test claim for this mandated program, establishing eligibility for reimbursement beginning on or after July 1, 1997.

However, except for the amendments to Food and Agriculture Code sections 31108 and 31752, Statutes of 1998, Chapter 752 became operative and effective on January 1, 1999. Therefore, except for the amendments to Food and Agriculture Code sections 31108 and 31752, the costs incurred for Statutes of 1998, Chapter 752 are eligible for reimbursement on or after January 1, 1999.

Section 21 of Statutes of 1998, Chapter 752 establishes an operative date of July 1, 1999 for the amendments to Food and Agriculture Code section 31108 (holding period for stray dogs) and Food and Agriculture Code sections 31752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code sections 31108 and 31752, as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years’ costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If the total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

#### **IV. Reimbursable Activities**

For each eligible claimant, all direct and indirect costs of labor, materials, supplies, fixed assets, contracted services, training and travel for the performance of the activities listed below are eligible for reimbursement.

Except as specified in Component (B)(3) and (4), reimbursement claims for the performance of the activities listed below shall be based on actual or estimated costs as provided in Government Code section 17560.

##### **A. One Time Activities**

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in Section IV (B) of these parameters and guidelines. (One-time per employee.)
3. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V (B) (8) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

##### **B. Ongoing Activities**

###### **1. Acquisition of Additional Space and/or Construction of New Facilities**

Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from

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reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board

meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

## 2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. Average Daily Census is defined as the average number of impounded stray or

abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

2.3. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)

Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);

- Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished dogs and cats; and
- Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of dogs and cats.
  - c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
  - d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study

supports a fixed-cost approach such as an animal day (i.e., dog-day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

3.4 Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, § 31753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that die during the increased holding period or are ultimately euthanized.

Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

- Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and

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- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method –Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section 31753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of the animals specified in Food and Agriculture Code section 31753.
  - c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 31753 by 365 = yearly census of animals specified in Food and Agriculture Code section 31753.
  - d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 31753 = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized, by each reimbursable day (four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the

eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

**4.5** Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 31108, 31752, 31753)

Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 31753, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Beginning July 1, 1999 - For impounded dogs and cats, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

**5.6** Feral Cats (Food & Agr. Code, § 31752.5)

Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

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6.7. Lost and Found Lists (Food & Agr. Code, § 32001)

Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on “lost and found” lists maintained by the local agency;
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

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7.8. Maintaining *Non-Medical* Records (Food & Agr. Code, § 32003)

Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and
- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

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The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

8.9. “Necessary and Prompt Veterinary Care” (Civ. Code, §§ 1834 and 1846)

Beginning January 1, 1999 - Providing “necessary and prompt veterinary care” for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding

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period or are ultimately euthanized, during the holding periods specified in Statutes of 1998, Chapter 752.

“Necessary and prompt veterinary care” means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

#### Population Exclusions

Eligible claimants are *not* entitled to reimbursement for providing “necessary and prompt veterinary care” to the following population of animals:

- Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injured cats and dogs (Pen. Code, § 597f, subd. (b));
  - Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
  - Implantation of microchip identification;
  - Spay or neuter surgery and treatment;
  - Euthanasia.
10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

**V. Claim Preparation and Submission**

Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of these Parameters and Guidelines.

**A. Direct Costs**

Direct costs are defined as costs that can be traced to specific goods, services, programs, activities, or functions and shall be supported by the following cost element information:

**1. Salaries and Benefits**

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.

Reimbursement for personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

**2. Materials and Supplies**

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach consultant invoices to the claim.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.

5. Training

The cost of training an employee to perform the mandated activities, as specified in Section IV (A) of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

6. Fixed Assets

List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset that is used for the purposes of the mandated program is reimbursable.

**B. Indirect Costs**

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to

benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

#### **VI. Supporting Data**

For auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate. All documentation in support of claimed costs shall be made available to the State Controller's Office, as may be requested. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.

#### **VII. Offsetting Savings and Other Reimbursements**

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source shall be identified and deducted from this claim. These sources shall include, but not be limited to, rewards received under the authority of Civil Code section 1845; licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f; other state funds, and federal funds. The fees and fines received pursuant to Food and Agriculture Code section 30652 shall be deducted from the claim according to the priority specified in the statute and stated below:

- First, to pay fees for the issuance of dog license tags pursuant to Food and Agriculture Code section 30652, subdivision (a);
- Second, in accordance with Food and Agriculture Code section 30652, subdivision (b), any excess revenue held after the payment of dog license tags shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 31108, and all ordinances that are made pursuant to Division 14. Costs incurred under Food and Agriculture Code section 31108 are

specified in Section IV (B) (1), (2), (3), and (5), and Section IV (A) of these parameters and guidelines. Any or all excess revenue must be applied to the costs incurred under Food and Agriculture Code section 31108 before any revenue can be applied to subdivisions (c) and (d) of Food and Agriculture Code section 30652.

**VIII. State Controller's Office Required Certification**

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's Office claiming instructions, for those costs mandated by the state contained herein.

**IX. Parameters and Guidelines Amendments**

Pursuant to title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original Parameters and Guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for the fiscal year.

January 6, 2006

To: Affected State Agencies and Interested Parties (See Enclosed Mailing List)

Re: **Final Staff Analysis and Proposed Amendments to  
Parameters and Guidelines**

*Animal Adoption*, CSM 98-TC-11

County of Los Angeles, City of Lindsay, County of Tulare, County of Fresno  
and Southeast Area Animal Control Authority, Claimants

Civil Code Sections 1834, 1846; Food and Agriculture Code Sections 31108, 31752,  
31752.5, 31753, 32001, and 32003;

As Added or Amended by Statutes of 1998, Chapter 752

The final staff analysis and proposed amendments to the parameters and guidelines for the  
above-named program are enclosed for your review.

### **Commission Hearing**

This matter is set for hearing on **January 26, 2006**, at 9:30 a.m. in Room 126 of the State  
Capitol, Sacramento, California. This item will be scheduled for the consent calendar unless any  
party objects. Please let us know in advance if you or a representative of your agency will testify  
at the hearing, and if other witnesses will also appear.

### **Special Accommodations**

For any special accommodations such as a sign language interpreter, an assistive listening  
device, materials in an alternative format, or any other accommodations, please contact the  
Commission Office at least five to seven *working* days prior to the meeting.

If you have any questions, please contact Nancy Patton at (916) 323-8217.

Sincerely,

PAULA HIGASHI  
Executive Director

Enclosure

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**ITEM 11**  
**FINAL STAFF ANALYSIS**  
**PROPOSED PARAMETERS AND GUIDELINES AMENDMENT**

Civil Code Sections 1834 and 1846  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
Statutes of 1998, Chapter 752

***Animal Adoption***

04-PGA-01 and 04-PGA-02 (98-TC-11)

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**EXECUTIVE SUMMARY**

**I. SUMMARY OF THE MANDATE**

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive “necessary and prompt veterinary care.”

On January 25, 2001, the Commission on State Mandates (Commission) partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:

- (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- (b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);
- 4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
- 5. Posting lost and found lists (Food & Agr. Code, § 32001);
- 6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
- 7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

The Commission adopted the parameters and guidelines for this program on February 28, 2002.

Bureau of State Audits – Audit of the Animal Adoption Program

On March 12, 2003, the Joint Legislative Audit Committee authorized an audit of the *Animal Adoption* mandate. On October 15, 2003, the Bureau of State Audits (BSA) released its audit report on the *Animal Adoption* mandate. The audit report recommended that the Commission and the Legislature implement the following:

To ensure that local entities receive reimbursement only for costs associated with the increased holding period for eligible animals, the Legislature should direct the Commission to amend the parameters and guidelines of the *Animal Adoption* mandate to correct the formula for determining the reimbursable portion of acquiring additional shelter space.

In 2004, Assembly Bill (AB) 2224 (Stats. 2004, ch. 313) was enacted to direct the Commission to amend the parameters and guidelines for the *Animal Adoption* program to:

- 1. Amend the formula for determining the reimbursable portion of acquiring or building additional shelter space that is larger than needed to comply with the increased holding period to specify that costs incurred to address preexisting shelter overcrowding or animal population growth are not reimbursable.
- 2. Clarify how the costs for care and maintenance shall be calculated.

3. Detail the documentation necessary to support reimbursement claims under this mandate, in consultation with the Bureau of State Audits and the Controller's office.

(b) The parameters and guidelines, as amended pursuant to this section, shall apply to claims for costs incurred in fiscal years commencing with the 2005-06 fiscal year in which Chapter 752 of the Statutes of 1998 is not suspended pursuant to Section 17581.

(c) Before funds are appropriated to reimburse local agencies for claims related to costs incurred in fiscal years commencing with the 2005-06 fiscal year pursuant to Sections 1834 and 1846 of the Civil Code, and Sections 31108, 31752, 31752.5, 31753, 32001, and 32003 of the Food and Agricultural Code, known as the Animal Adoption mandate, local agencies shall file reimbursement claims pursuant to the parameters and guidelines amended pursuant to this section, and the Controller's revised claiming instructions.

On November 17, 2004, the State Controller's Office (SCO) submitted a proposed formula for determining the reimbursable portion of acquiring or building additional shelter space to be included in the parameters and guidelines.<sup>1</sup> On December 23, 2004, the Bureau of State Audits, affected state agencies and interested parties were invited to submit comments on the proposed formula and attend a prehearing conference. No comments were filed. On March 29, 2005 a prehearing was conducted to discuss the proposed formula. The prehearing was attended by Department of Finance, the SCO, numerous county representatives. Representatives from BSA did not attend the prehearing.

As a result of prehearing discussions, the SCO submitted a revised formula on May 16, 2005.<sup>2</sup> The attached proposed parameters and guidelines include that revised formula as modified by staff.

### **Discussion**

Non-substantive, technical changes were made to the parameters and guidelines for purposes of clarification, consistency with language in recently adopted parameters and guidelines, and conformity to the Statement of Decision and statutory language.

Substantive changes were made to the following sections of the parameters and guidelines.

#### *Section III. Period of Reimbursement*

AB 2224 requires the amended parameters and guidelines to apply to reimbursement claims commencing with the 2005-2006 fiscal year, and any fiscal year where the *Animal*

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<sup>1</sup> Exhibit A.

<sup>2</sup> Exhibit B.

*Adoption* mandate has not been suspended. Therefore, staff revised this section to clarify that the amended parameters and guidelines are effective July 1, 2005.

*Section IV. Reimbursable Activities*

AB 2224 requires the Commission to amend the formula for determining the reimbursable portion of acquiring or building additional shelter space that is larger than needed to comply with the increased holding period to specify that costs incurred to address preexisting shelter overcrowding or animal population growth are not reimbursable. The SCO submitted a revised formula to meet this requirement. Staff modified the revised formula to clarify the difference between the formula for dogs and cats and the formula for other animals.

AB 2224 also requires the parameters and guidelines to clarify how the costs for care and maintenance shall be calculated. The SCO's revised formula clarifies that to determine the average daily census for calculating care and maintenance, all dogs and cats impounded at a facility must be calculated. Staff made no modifications to this section of the proposal, and recommends that the CSM adopt the SCO's proposal.

Finally, AB 2224 requires the Commission to detail the documentation necessary to support reimbursement claims under this mandate, in consultation with the Bureau of State Audits and the SCO. Staff modified the parameters and guidelines to include language clarifying what type of documentation is necessary to support the reimbursement claims. This language is similar to language adopted in other parameters and guidelines.

**Staff Recommendation**

Staff recommends the Commission adopt the proposed amendments to the parameters and guidelines for the *Animal Adoption* program beginning on page 5.

Staff also recommends that the Commission authorize staff to make any non-substantive, technical corrections to the parameters and guidelines following the hearing.

**PROPOSED PARAMETERS AND GUIDELINES AMENDMENT**

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

AND

Amended Pursuant to Statutes 2004, Chapter 313 (AB 2224) and  
Request of the State Controller's Office

*Animal Adoption*

**I. Summary of the Mandate**

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive “necessary and prompt veterinary care.”

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or

(b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);

4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

## **II. Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## **III. Period of Reimbursement**

The period of reimbursement for the activities in this parameters and guidelines amendment begins on July 1, 2005.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).
2. A local agency may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
3. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between October 15 and January 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

~~Government Code section 17557, as amended by Statutes of 1998, Chapter 681 (which became effective on September 22, 1998), states that a test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. On~~

~~December 22, 1998, the County of Los Angeles filed the test claim for this mandated program, establishing eligibility for reimbursement beginning on or after July 1, 1997.~~

~~However, except for the amendments to Food and Agriculture Code sections 31108 and 31752, Statutes of 1998, Chapter 752 became operative and effective on January 1, 1999. Therefore, except for the amendments to Food and Agriculture Code sections 31108 and 31752, the costs incurred for Statutes of 1998, Chapter 752 are eligible for reimbursement on or after January 1, 1999.~~

~~Section 21 of Statutes of 1998, Chapter 752 establishes an operative date of July 1, 1999 for the amendments to Food and Agriculture Code section 31108 (holding period for stray dogs) and Food and Agriculture Code sections 31752 (holding period for stray cats). Therefore, costs incurred for Food and Agriculture Code sections 31108 and 31752, as amended by Statutes of 1998, Chapter 752, are eligible for reimbursement on or after July 1, 1999.~~

~~Reimbursable a~~Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1) ~~of the Government Code~~, all claims for reimbursement of initial years' costs shall be submitted within 120 days of ~~notification by the issuance of the~~ State Controller's ~~of the issuance of~~ claiming instructions. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

~~If the total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.~~

#### **IV. Reimbursable Activities**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing

is true and correct,” and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant, the following activities are reimbursable:

~~For each eligible claimant, all direct and indirect costs of labor, materials, supplies, fixed assets, contracted services, training and travel for the performance of the activities listed below are eligible for reimbursement.~~

~~Except as specified in Component (B)(3) and (4), reimbursement claims for the performance of the activities listed below shall be based on actual or estimated costs as provided in Government Code section 17560.~~

#### A. One Time Activities

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in Section IV (B) of these parameters and guidelines. (One-time per employee.)
3. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V (B) (8) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

#### B. Ongoing Activities

1. Acquisition of Additional Space and/or Construction of New Facilities  
Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Formula for Proportionate Share of Actual Costs:

Where:

(A) = Shelter square footage, 1998

(B) = Total animal average daily census (ADC), 1998

(C) = Square footage per ADC, 1998 (=A/B)

(D) = Total dog/cat ADC, 1998

(E) = Shelter square footage, claim year

(F) = Total dog/cat ADC, claim year

(G) = Eligible dog/cat ADC, claim year

(H) = Eligible other animal ADC, claim year

(I) = Eligible dog/cat square footage, claim year

For shelters that meet the conditions of to Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:<sup>1</sup>

(I) =  $2/5 \times C \times F$

For shelters that do not meet the conditions of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:

(I) =  $4/7 \times C \times F$

(J) = Reduction in eligible square footage due to decline in total dog/cat population (cannot exceed 0)

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<sup>1</sup> In order to select this option claimants must either make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or (b) Have fewer than three full-time employees or are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

For shelters that meet the conditions of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:<sup>2</sup>

$$(J) = [(F/5 - D/3 \times C \times D) / (D/3)]$$

For shelters that do not meet the conditions of Food and Agricultural Code section 31108(a)(10 or (2) for dogs, and section 31752(a)(1) or (2) for cats:

$$(J) = [(F/7 - D/3) \times C \times D] / (D/3)$$

(K) = Net eligible dog/cat square footage (cannot be less than 0)

$$(K = I+J)$$

(L) = Percentage of eligible dog/cat ADC, claim year (L = G/F)

(M) = Allowable dog/cat square footage (M = K x L)

(N) = Allowable square footage for other animals specified by Food and Agricultural Code section 31573 (N = C x H)

(P) = Eligible percentage of acquisition/construction costs (cannot exceed 100%) [P = (M+N) / ((E-A)]

Statutes 2004, chapter 313 specifies that costs incurred to address preexisting shelter overcrowding or animal population growth are not reimbursable. The mandate reimburses for costs required due to the increased holding period required by Statutes 1998, chapter 752. In calculating net eligible dog/cat square footage, the formula recognizes that a decline in the number of animals sheltered may offset the effect of the increased holding period. For example, if the dog/cat average daily census does not change between the 1998 base year and the claim year, there is no additional square footage required.

The mandate reimburses only for costs attributable to eligible animals. Prior to Statutes 1998, chapter 752, shelters were required to hold dogs and cats for three days, whereas there was no required holding period for other animals. Therefore, the mandate reimbursable percentage formula separately calculates allowable square footage for dogs and cats, and allowable square footage for other animals specified by Food and Agricultural Code section 31753.

Acquisition/construction costs that are less than or equal to the cost of contract services for eligible animals are reimbursable.

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<sup>2</sup> In order to select this option claimants must either make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or (b) Have fewer than three full-time employees or are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Claimants may recalculate the eligible percentage of acquisition/construction costs each year, based on current animal population statistics. However, claimants may only claim allowable costs that have not been claimed in previous fiscal years.

#### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. For purposes of claiming reimbursement under section IV.B.1, aAverage Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities to comply with the increased holding period required by Statutes 1998, chapter 752; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, ~~C~~chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities to comply

with the increased holder period required by Statutes 1998, chapter 752. This finding should include the cost to contract with existing shelters.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

## 2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Since the remodeling/renovation will not increase square footage to address existing overcrowding or future growth issues, the mandate reimbursable percentage formula for remodeling/renovation would exclude the eligible percentage of square footage factor.

Formula for proportionate share of actual remodeling/renovation costs:

(A) = Shelter square footage

(B) = Total animal average daily census (ADC), claim year

(C) = Square footage per ADC, claim year (C = A/B)

(G) = Eligible dog/cat ADC, claim year

(H) = Eligible other animal ADC, claim year

(M) = Eligible dog/cat square footage, claim year

For shelters that meet the requirements of Food and Agricultural Code section 31108 (a)(1) or (2) for dogs, and section 31752 (a)(1) or (2) for cats,  $M = 2/5 \times C \times G$ .

For shelters that do not meet the requirements of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats,  $M = 4/7 \times C \times G$ .

(N) = Allowable square footage for other animals specified by Food and Agricultural Code section 31753, claim year ( $N = C \times H$ )

(P) = Eligible percentage of remodeling/renovation costs [ $P = (M + N) / A$ ]

Claimants may recalculate the eligible percentage of remodeling/renovation costs each year, based on current animal population statistics. However, claimants may only claim allowable costs that have not been claimed in previous fiscal years.

#### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. [For purposes of claiming reimbursement under section IV.B.2, a](#)Average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;

- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities [to comply with the increased holding period required by Statutes 1998, chapter 752.](#)

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

2.3. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)

Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished dogs and cats; and

- Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of [all dogs and cats impounded at a facility. For purposes of claiming reimbursement under IV.B.3, average daily census is defined as the average number of all dogs and cats at a facility housed on any given day, in a 365-day period.](#)
  - c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
  - d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day (i.e., dog-

day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
  - b) Account for the total activity for which each employee is compensated;
  - c) Account for the total labor hours of the month;
  - d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
  - e) Document, by signature or initials and date, supervisor approval.
3. Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, § 31753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that die during the increased holding period or are ultimately euthanized.

#### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

- Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method –Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section 31753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of the animals specified in Food and Agriculture Code section 31753.
  - c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 31753 by 365 = yearly census of animals specified in Food and Agriculture Code section 31753.
  - d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 31753 = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized, by each reimbursable day (four or six business days from the day after impoundment).
- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

4. Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 31108, 31752, 31753)

Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 31753, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Beginning July 1, 1999 - For impounded dogs and cats, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

5. Feral Cats (Food & Agr. Code, § 31752.5)

Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

6. Lost and Found Lists (Food & Agr. Code, § 32001)

Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on “lost and found” lists maintained by the local agency;
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

7. Maintaining *Non-Medical* Records (Food & Agr. Code, § 32003)

Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and
- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

8. “Necessary and Prompt Veterinary Care” (Civ. Code, §§ 1834 and 1846)

Beginning January 1, 1999 - Providing “necessary and prompt veterinary care” for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding

period or are ultimately euthanized, during the holding periods specified in Statutes of 1998, Chapter 752.

“Necessary and prompt veterinary care” means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

#### Population Exclusions

Eligible claimants are *not* entitled to reimbursement for providing “necessary and prompt veterinary care” to the following population of animals:

- Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injured cats and dogs (Pen. Code, § 597f, subd. (b));
- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

## V. **Claim Preparation and Submission**

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

### A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

#### 1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

#### 2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

#### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report

the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

#### 4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

#### 5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

#### 6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

#### B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular

A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

~~Each claim for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of these Parameters and Guidelines.~~

#### ~~A. Direct Costs~~

~~Direct costs are defined as costs that can be traced to specific goods, services, programs, activities, or functions and shall be supported by the following cost element information:~~

- ~~1. Salaries and Benefits~~

~~Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed, specify the actual time devoted to each activity by each employee, and the productive hourly rate, and related fringe benefits.~~

~~Reimbursement for personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.~~

~~2. Materials and Supplies~~

~~Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.~~

~~3. Contract Services~~

~~Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach consultant invoices to the claim.~~

~~4. Travel~~

~~Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of traveler(s), purpose of travel, inclusive dates and times of travel, destination point(s), and travel costs.~~

~~5. Training~~

~~The cost of training an employee to perform the mandated activities, as specified in Section IV (A) of these Parameters and Guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.~~

6. Fixed Assets

List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset that is used for the purposes of the mandated program is reimbursable.

B. Indirect Costs

Compensation for indirect costs is eligible for reimbursement. Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) pursuant to the Office of Management and Budget (OMB) Circular A-87.

## VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>3</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

### **VI. Supporting Data**

~~VII. For auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, cost allocation reports, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, time~~

<sup>3</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

~~studies, etc.) that show evidence of the validity of such costs and their relationship to this mandate. All documentation in support of claimed costs shall be made available to the State Controller's Office, as may be requested. Pursuant to Government Code section 17558.5, these documents must be kept on file by the agency submitting the claim for a period of no less than two years after the later of (1) the end of the calendar year in which the reimbursement claim is filed or last amended, or (2) if no funds are appropriated for the fiscal year for which the claim is made, the date of initial payment of the claim.~~

## VII. Offsetting Savings and Other Reimbursements

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source shall be identified and deducted from this claim. These sources shall include, but not be limited to, rewards received under the authority of Civil Code section 1845; licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f; other state funds, and federal funds. The fees and fines received pursuant to Food and Agriculture Code section 30652 shall be deducted from the claim according to the priority specified in the statute and stated below:

- First, to pay fees for the issuance of dog license tags pursuant to Food and Agriculture Code section 30652, subdivision (a);
- Second, in accordance with Food and Agriculture Code section 30652, subdivision (b), any excess revenue held after the payment of dog license tags shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 31108, and all ordinances that are made pursuant to Division 14. Costs incurred under Food and Agriculture Code section 31108 are specified in Section IV (B) (1), (2), (3), and (5), and Section IV (A) of these parameters and guidelines. Any or all excess revenue must be applied to the costs incurred under Food and Agriculture Code section 31108 before any revenue can be applied to subdivisions (c) and (d) of Food and Agriculture Code section 30652.

## VIII. STATE CONTROLLER'S REVISED CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The revised claiming instructions shall be derived from the test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), issuance of the revised claiming instructions shall constitute a notice of the right of the local agencies and school

districts to file reimbursement claims, based upon [the revised parameters and guidelines](#) adopted by the Commission.

## **IX. REMEDIES BEFORE THE COMMISSION**

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

## **X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

## **VIII. State Controller's Office Required Certification**

~~An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's Office claiming instructions, for those costs mandated by the state contained herein.~~

## **VII. Parameters and Guidelines Amendments**

~~Pursuant to title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original Parameters and Guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for the fiscal year.~~

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108;  
31752, 31752.5, 31753, 32001, and 32003;  
As Added or Amended by Statutes of 1998,  
Chapter 752;

Filed on December 22, 1998;

By the County of Los Angeles, City of  
Lindsay, County of Tulare, County of  
Fresno, and Southeast Area Animal Control  
Authority, Claimants

NO. 04-PGA-01 and 02 (98-TC-11)

*ANIMAL ADOPTION*

ADOPTION OF PARAMETERS AND  
GUIDELINES AMENDMENT  
PURSUANT TO GOVERNMENT CODE  
SECTION 17557 AND TITLE 2,  
CALIFORNIA CODE OF  
REGULATIONS, SECTION 1183.2.

*Adopted on January 26, 2006*

**PARAMETERS AND GUIDELINES AMENDMENT**

On January 26, 2006, the Commission on State Mandates adopted the attached Parameters and Guidelines Amendment for the *Animal Adoption* program. The period of reimbursement for the activities in this parameters and guidelines amendment begins on July 1, 2005, as specified.

Date: February 1, 2006

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Paula Higashi, Executive Director

Amended: January 26, 2006  
Adopted: February 28, 2002  
j:mandates/2004/pga/04pga01 and 02/draftpga

## **PARAMETERS AND GUIDELINES AMENDMENT**

Civil Code Sections 1834 and 1846;  
Food and Agriculture Code Sections 31108, 31752, 31752.5, 31753, 32001, and 32003  
As Added or Amended by Statutes of 1998, Chapter 752

AND

Amended Pursuant to Statutes 2004, Chapter 313 (AB 2224) and  
Request of the State Controller's Office

### ***Animal Adoption***

#### **I. Summary of the Mandate**

The test claim legislation was enacted in an attempt to end the euthanasia of adoptable and treatable animals. Generally, the test claim legislation increased the holding period for stray and abandoned dogs, cats, and other specified animals; required the verification of the temperament of feral cats; required the posting of lost and found lists; required the maintenance of records for impounded animals; and required that impounded animals receive "necessary and prompt veterinary care."

The Commission partially approved this test claim, pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514, for the *increased costs* in performing the following activities only:

1. Providing care and maintenance during the increased holding period for impounded dogs and cats that are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture and four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment (Food & Agr. Code, §§ 31108, 31752);
2. Providing care and maintenance for four business days from the day after impoundment, as specified below in 3 (a) and 3 (b), or six business days from the day after impoundment, for impounded rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, or tortoises legally allowed as personal property that are ultimately euthanized (Food & Agr. Code, § 31753);
3. For dogs, cats, and other specified animals held for four business days after the day of impoundment, either:
  - (a) Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or

(b) For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed (Food & Agr., Code §§ 31108, 31752, and 31753);

4. Verifying whether a cat is feral or tame by using a standardized protocol (Food & Agr. Code, § 31752.5);
5. Posting lost and found lists (Food & Agr. Code, § 32001);
6. Maintaining records on animals that are not medically treated by a veterinarian, but are either taken up, euthanized after the holding period, or impounded (Food & Agr. Code, § 32003); and
7. Providing “necessary and prompt veterinary care” for abandoned animals, other than injured cats and dogs given emergency treatment, that are ultimately euthanized (Civ.Code, §§ 1834 and 1846).

## **II. Eligible Claimants**

Any city, county, city and county, dependent special district, and joint powers authority comprised of a city, county, and/or city and county that incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## **III. Period of Reimbursement**

The period of reimbursement for the activities in this parameters and guidelines amendment begins on July 1, 2005.

Pursuant to Government Code section 17560, reimbursement for state-mandated costs may be claimed as follows:

1. A local agency may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).
2. A local agency may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.
3. In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of section 17558 between October 15 and January 15, a local agency filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

Reimbursable actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years’ costs shall be submitted within

120 days of the issuance of the State Controller's claiming instructions. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

#### **IV. Reimbursable Activities**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant, the following activities are reimbursable:

##### **A. One Time Activities**

1. Develop policies and procedures to implement the reimbursable activities listed in Section IV (B) of these parameters and guidelines.
2. Train staff on the reimbursable activities listed in Section IV (B) of these parameters and guidelines. (One-time per employee.)
3. Develop or procure computer software for the maintenance of records on animals specified in Section IV (B) (8) of these parameters and guidelines to the extent these costs are not claimed as an indirect cost under Section V (B) (8) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in Section IV (B) (8), only the

pro rata portion of the activity that is used for compliance with Section IV (B) (8) is reimbursable.

B. Ongoing Activities

1. Acquisition of Additional Space and/or Construction of New Facilities

Beginning January 1, 1999 - Acquiring additional space by purchase or lease and/or construction of new facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, acquire, and/or build facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Formula for Proportionate Share of Actual Costs:

Where:

(A) = Shelter square footage, 1998

(B) = Total animal average daily census (ADC), 1998

(C) = Square footage per ADC, 1998 (=A/B)

(D) = Total dog/cat ADC, 1998

(E) = Shelter square footage, claim year

(F) = Total dog/cat ADC, claim year

(G) = Eligible dog/cat ADC, claim year

(H) = Eligible other animal ADC, claim year

(I) = Eligible dog/cat square footage, claim year

For shelters that meet the conditions of to Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:<sup>1</sup>

$$(I) = 2/5 \times C \times F$$

For shelters that do not meet the conditions of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:

$$(I) = 4/7 \times C \times F$$

(J) = Reduction in eligible square footage due to decline in total dog/cat population (cannot exceed 0)

For shelters that meet the conditions of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:<sup>2</sup>

$$(J) = [(F/5 - D/3 \times C \times D) / (D/3)]$$

For shelters that do not meet the conditions of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats:

$$(J) = [(F/7 - D/3) \times C \times D] / (D/3)$$

(K) = Net eligible dog/cat square footage (cannot be less than 0)

$$(K = I+J)$$

(L) = Percentage of eligible dog/cat ADC, claim year (L = G/F)

(M) = Allowable dog/cat square footage (M = K x L)

(N) = Allowable square footage for other animals specified by Food and Agricultural Code section 31573 (N = C x H)

(P) = Eligible percentage of acquisition/construction costs (cannot exceed 100%) [P = (M+N) / ((E-A)]

Statutes 2004, chapter 313 specifies that costs incurred to address preexisting shelter overcrowding or animal population growth are not reimbursable. The mandate reimburses for costs required due to the

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<sup>1</sup> In order to select this option claimants must either make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or (b) Have fewer than three full-time employees or are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

<sup>2</sup> In order to select this option claimants must either make the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or (b) Have fewer than three full-time employees or are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

increased holding period required by Statutes 1998, chapter 752. In calculating net eligible dog/cat square footage, the formula recognizes that a decline in the number of animals sheltered may offset the effect of the increased holding period. For example, if the dog/cat average daily census does not change between the 1998 base year and the claim year, there is no additional square footage required.

The mandate reimburses only for costs attributable to eligible animals. Prior to Statutes 1998, chapter 752, shelters were required to hold dogs and cats for three days, whereas there was no required holding period for other animals. Therefore, the mandate reimbursable percentage formula separately calculates allowable square footage for dogs and cats, and allowable square footage for other animals specified by Food and Agricultural Code section 31753.

Acquisition/construction costs that are less than or equal to the cost of contract services for eligible animals are reimbursable.

Claimants may recalculate the eligible percentage of acquisition/construction costs each year, based on current animal population statistics. However, claimants may only claim allowable costs that have not been claimed in previous fiscal years.

#### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Acquiring additional space and/or construction of new facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board that acquiring additional space and/or constructing new facilities is necessary for the increased holding period required by Statutes of 1998, Chapter 752 because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized. The determination by the governing board shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. For purposes of claiming reimbursement under section IV.B.1, average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in a given year under the

holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;

- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Remodeling existing facilities is not feasible or is more expensive than acquiring additional space and/or constructing new facilities to comply with the increased holding period required by Statutes 1998, chapter 752; and
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes 1998, chapter 752 is not feasible or is more expensive than acquiring additional space and/or constructing new facilities to comply with the increased holder period required by Statutes 1998, chapter 752. This finding should include the cost to contract with existing shelters..

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

## 2. Remodeling/Renovating Existing Facilities

Beginning January 1, 1999 - Remodeling/renovating existing facilities to provide appropriate or adequate shelter necessary to comply with the mandated activities during the increased holding period for impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that die during the increased holding period or are ultimately euthanized.

Eligible claimants are only entitled to reimbursement for the proportionate share of actual costs required to plan, design, remodel and/or renovate existing facilities in a given fiscal year based on the pro rata representation of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that are held during the *increased* holding period specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines and die during the increased holding period or are ultimately euthanized, to the total population of animals housed in the facility (including those animals that are excluded from reimbursement, as specified in Sections IV (B) (3) and (4) of these Parameters and Guidelines) during the entire

holding period required by Food and Agriculture Code sections 31108, 31752 and 31753.

Since the remodeling/renovation will not increase square footage to address existing overcrowding or future growth issues, the mandate reimbursable percentage formula for remodeling/renovation would exclude the eligible percentage of square footage factor.

Formula for proportionate share of actual remodeling/renovation costs:

(A) = Shelter square footage

(B) = Total animal average daily census (ADC), claim year

(C) = Square footage per ADC, claim year ( $C = A/B$ )

(G) = Eligible dog/cat ADC, claim year

(H) = Eligible other animal ADC, claim year

(M) = Eligible dog/cat square footage, claim year

For shelters that meet the requirements of Food and Agricultural Code section 31108 (a)(1) or (2) for dogs, and section 31752 (a)(1) or (2) for cats,  $M = 2/5 \times C \times G$ .

For shelters that do not meet the requirements of Food and Agricultural Code section 31108(a)(1) or (2) for dogs, and section 31752(a)(1) or (2) for cats,  $M = 4/7 \times C \times G$ .

(N) = Allowable square footage for other animals specified by Food and Agricultural Code section 31753, claim year ( $N = C \times H$ )

(P) = Eligible percentage of remodeling/renovation costs

$[P = (M + N) / A]$

Claimants may recalculate the eligible percentage of remodeling/renovation costs each year, based on current animal population statistics. However, claimants may only claim allowable costs that have not been claimed in previous fiscal years.

#### Supporting Documentation Submitted with the Initial and Subsequent Reimbursement Claims

Remodeling/renovating existing facilities is reimbursable only to the extent that an eligible claimant submits, with the initial and/or subsequent reimbursement claim, documentation reflecting the following:

A determination by the governing board or a delegated representative that remodeling/renovating existing facilities is necessary because the existing facilities do not reasonably accommodate impounded stray or abandoned dogs, cats and other specified animals that are ultimately euthanized for the increased holding period required by Statutes of 1998, Chapter 752. The

determination by the governing board or delegated representative shall include all of the following findings:

- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 that were impounded in 1998. For purposes of claiming reimbursement under section IV.B.2, average Daily Census is defined as the average number of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 housed on any given day, in a 365-day period;
- The average daily census of impounded stray or abandoned dogs, cats, and other animals specified in Statutes of 1998, Chapter 752 in a given year under the holding periods required by Food and Agriculture Code sections 31108, 31752, and 31753, as added or amended by Statutes of 1998, Chapter 752;
- Existing facilities are not appropriately configured and/or equipped to comply with the increased holding period required by Statutes of 1998, Chapter 752;
- Contracting with existing private or public shelters in the area to house the increase of impounded stray or abandoned dogs, cats, or other animals specified in Statutes of 1998, Chapter 752 is not feasible or is more expensive than remodeling/renovating existing facilities to comply with the increased holding period required by Statutes 1998, chapter 752.

Documentation requirements may be satisfied in whole or in part by staff agenda items, staff reports, minutes of governing board meetings, transcripts of governing board meetings, certification by the governing board or declaration from the delegated representative describing the findings and determination, and/or a resolution adopted by the governing board pursuant to Food and Agriculture Code section 31755, as added by Statutes of 1999, Chapter 81 (Assembly Bill 1482).

### 3. Care and Maintenance for Impounded Stray or Abandoned Dogs and Cats that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, §§ 31108, 31752)

Beginning July 1, 1999 - Providing care and maintenance during the increased holding period for impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized. The increased holding period shall be measured by calculating the difference between three days from the day of capture, and four or six business days from the day after impoundment.

### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of dogs and cats:

- Stray or abandoned dogs and cats that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn stray or abandoned dogs and cats that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned dogs and cats too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished dogs and cats; and
- Stray or abandoned dogs and cats that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

### Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned dogs and cats that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method – Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all dogs and cats impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of all dogs and cats impounded at a facility. For purposes of claiming reimbursement under IV.B.3, average daily census is defined as the average number of all dogs and cats at a facility housed on any given day, in a 365-day period..
  - c) Multiply the average daily census of dogs and cats by 365 = yearly census of dogs and cats.
  - d) Divide the total annual cost of care by the yearly census of dogs and cats = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned dogs and cats that die

during the increased holding period or are ultimately euthanized, by each reimbursable day (the difference between three days from the day of capture, and four or six business days from the day after impoundment).

- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned dogs and cats are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day (i.e., dog-day, cat-day, etc.), the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
  - b) Account for the total activity for which each employee is compensated;
  - c) Account for the total labor hours of the month;
  - d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
  - e) Document, by signature or initials and date, supervisor approval.
3. Care and Maintenance for Impounded Stray or Abandoned Animals Specified in Food and Agriculture Code Section 31753 that Die During the Increased Holding Period or are Ultimately Euthanized (Food & Agr. Code, § 31753)

Beginning January 1, 1999 - Providing care and maintenance for four or six business days from the day after impoundment for impounded stray or abandoned rabbits, guinea pigs, hamsters, pot-bellied pigs, birds, lizards, snakes, turtles, and tortoises legally allowed as personal property that die during the increased holding period or are ultimately euthanized.

#### Exclusions

Eligible claimants are *not* entitled to reimbursement for the care and maintenance of the following population of animals:

- Stray or abandoned animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);
- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Stray or abandoned animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

Methods for Claiming Costs

Eligible claimants may elect one of following two methods to claim costs for the care and maintenance of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized:

- Actual Cost Method –Under the actual cost method, actual reimbursable care and maintenance costs per animal per day are computed for an annual claim period.
  - a) Determine the total annual cost of care and maintenance for all animals specified in Food and Agriculture Code section 31753 that are impounded at a facility. Total cost of care and maintenance includes labor, materials, supplies, indirect costs, and contract services.
  - b) Determine the average daily census of the animals specified in Food and Agriculture Code section 31753.
  - c) Multiply the average daily census of the animals specified in Food and Agriculture Code section 31753 by 365 = yearly census of animals specified in Food and Agriculture Code section 31753.
  - d) Divide the total annual cost of care by the yearly census of animals specified in Food and Agriculture Code section 31753 = cost per animal per day.
  - e) Multiply the cost per animal per day, by the number of impounded stray or abandoned animals specified in Food and Agriculture Code section 31753 that die during the increased holding period or are ultimately euthanized, by

each reimbursable day (four or six business days from the day after impoundment).

- Time Study Method – Under the time study method, a random sample of impounded stray or abandoned animals are observed to determine the amount of time to provide care and maintenance during a reimbursable day.

The time study shall be developed using one representative month each quarter and be supported with actual source documentation. Time studies shall be conducted on a more frequent basis if there are significant variations of time expended from month to month. The time study shall identify hours devoted to each specific category. If the time study supports a fixed-cost approach such as an animal day, the eligible claimant shall document the analysis supporting the method used.

Time records used to support the time study shall:

- a) Reflect an after-the-fact distribution of each employee's actual activity;
- b) Account for the total activity for which each employee is compensated;
- c) Account for the total labor hours of the month;
- d) Be signed and dated by the employee not later than the end of the pay period that follows the pay period covered by the report; and
- e) Document, by signature or initials and date, supervisor approval.

4. Agencies Using the Holding Period of Four Business Days After the Day of Impoundment (Food & Agr. Code, §§ 31108, 31752, 31753)

Beginning January 1, 1999 - For impounded animals specified in Food and Agriculture Code section 31753, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

Beginning July 1, 1999 - For impounded dogs and cats, either:

- Making the animal available for owner redemption on one weekday evening until at least 7:00 p.m., or one weekend day; or
- For those local agencies with fewer than three full-time employees or that are not open during all regular weekday business hours, establishing a procedure to enable owners to reclaim their animals by appointment at a mutually agreeable time when the agency would otherwise be closed.

5. Feral Cats (Food & Agr. Code, § 31752.5)

Beginning January 1, 1999 - Verifying whether a cat is feral or tame by using a standardized protocol within the first three days of the required holding period if an apparently feral cat has not been reclaimed by its owner or caretaker.

6. Lost and Found Lists (Food & Agr. Code, § 32001)

Beginning January 1, 1999 - Providing owners of lost animals and those who find lost animals with all of the following:

- Ability to list the animals they have lost or found on “lost and found” lists maintained by the local agency;
- Referrals to animals listed that may be the animals the owner or finders have lost or found;
- The telephone numbers and addresses of other pounds and shelters in the same vicinity;
- Advice as to means of publishing and disseminating information regarding lost animals; and
- The telephone numbers and addresses of volunteer groups that may be of assistance in locating lost animals.

7. Maintaining *Non-Medical* Records (Food & Agr. Code, § 32003)

Beginning January 1, 1999 - Maintaining non-medical records on animals that are either taken up, euthanized after the holding period, or impounded. Such records shall include the following:

- The date the animal was taken up, euthanized, or impounded;
- The circumstances under which the animal is taken up, euthanized, or impounded;
- The names of the personnel who took up, euthanized, or impounded the animal; and

- The final disposition of the animal, including the name of the person who euthanized the animal or the name and address of the adopting party.

The cost of software license renewal contracts, to the extent these costs are not claimed as an indirect cost under these parameters and guidelines, is eligible for reimbursement under Section V (A) (2) of these parameters and guidelines. If the computer software is utilized in some way that is not directly related to the maintenance of records specified in this section, only the pro rata portion of the software license renewal contract that is used for compliance with this section is reimbursable.

8. “Necessary and Prompt Veterinary Care” (Civ. Code, §§ 1834 and 1846)

Beginning January 1, 1999 - Providing “necessary and prompt veterinary care” for stray and abandoned animals, other than injured cats and dogs given emergency treatment, that die during the holding period or are ultimately euthanized, during the holding periods specified in Statutes of 1998, Chapter 752.

“Necessary and prompt veterinary care” means all reasonably necessary medical procedures performed by a veterinarian or someone under the supervision of a veterinarian to make stray or abandoned animals “adoptable.” The following veterinary procedures, if conducted, are eligible for reimbursement:

- An initial physical examination of the animal to determine the animal’s baseline health status and classification as “adoptable,” “treatable,” or “non-rehabilitatable.”
- A wellness vaccine administered to “treatable” or “adoptable” animals.
- Veterinary care to stabilize and/or relieve the suffering of a “treatable” animal.
- Veterinary care intended to remedy any applicable disease, injury, or congenital or hereditary condition that adversely affects the health of a “treatable” animal or that is likely to adversely affect the animal’s health in the future, until the animal becomes “adoptable.”

Population Exclusions

Eligible claimants are *not* entitled to reimbursement for providing “necessary and prompt veterinary care” to the following population of animals:

- Animals that are irremediably suffering from a serious illness or severe injury (Food & Agr. Code, § 17006);

- Newborn animals that need maternal care and have been impounded without their mothers (Food & Agr. Code, § 17006);
- Animals too severely injured to move or where a veterinarian is not available and it would be more humane to dispose of the animal. (Pen. Code, §§ 597.1, subd. (e), 597f, subd. (d));
- Owner relinquished animals; and
- Stray or abandoned animals that are ultimately redeemed, adopted, or released to a nonprofit animal rescue or adoption organization.

#### Veterinary Care Exclusions

Eligible claimants are *not* entitled to reimbursement for providing the following veterinary procedures:

- Emergency treatment given to injured cats and dogs (Pen. Code, § 597f, subd. (b));
- Administration of rabies vaccination to dogs (Health & Saf. Code, § 121690);
- Implantation of microchip identification;
- Spay or neuter surgery and treatment;
- Euthanasia.

10. Beginning January 1, 1999 - Procuring medical, kennel, and computer equipment necessary to comply with the reimbursable activities listed in Section IV (B) of these parameters and guidelines, to the extent these costs are not claimed as an indirect cost under Section V (B) of these parameters and guidelines. If the medical, kennel, and computer equipment is utilized in some way not directly related to the mandated program or the population of animals listed in Section IV (B), only the pro rata portion of the activity that is used for the purposes of the mandated program is reimbursable.

#### **V. Claim Preparation and Submission**

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

##### A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

### 1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

### 2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and attorney invoices with the claim and a description of the contract scope of services.

### 4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

### 5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1, Salaries and Benefits, for each applicable reimbursable activity.

### 6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates

attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

#### B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections,

and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

## **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>3</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

## **VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS**

Any offsetting savings that the claimant experiences as a direct result of this mandate must be deducted from the costs claimed. Additionally, reimbursement for this mandate received from any source shall be identified and deducted from this claim. These sources shall include, but not be limited to, rewards received under the authority of Civil Code section 1845; licensing fees and fines received and applied pursuant to Food and Agriculture Code section 30652, Government Code section 28502, and Penal Code section 597f; other state funds, and federal funds. The fees and fines received pursuant to Food and Agriculture Code section 30652 shall be deducted from the claim according to the priority specified in the statute and stated below:

- First, to pay fees for the issuance of dog license tags pursuant to Food and Agriculture Code section 30652, subdivision (a);
- Second, in accordance with Food and Agriculture Code section 30652, subdivision (b), any excess revenue held after the payment of dog license tags shall be applied to the fees, salaries, costs, expenses, or any or all of them for the enforcement of Division 14 of the Food and Agriculture Code, including Food and Agriculture Code section 31108, and all ordinances that are made pursuant to Division 14. Costs incurred under Food and Agriculture Code section 31108 are specified in Section IV (B) (1), (2), (3), and (5), and Section IV (A) of

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<sup>3</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

these parameters and guidelines. Any or all excess revenue must be applied to the costs incurred under Food and Agriculture Code section 31108 before any revenue can be applied to subdivisions (c) and (d) of Food and Agriculture Code section 30652.

#### **VIII. STATE CONTROLLER'S REVISED CLAIMING INSTRUCTIONS**

Pursuant to Government Code section 17558, subdivision (c), the Controller shall issue revised claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the revised parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The revised claiming instructions shall be derived from the test claim decision and the revised parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(2), issuance of the revised claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon the revised parameters and guidelines adopted by the Commission.

#### **IX. REMEDIES BEFORE THE COMMISSION**

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

#### **X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.